

Statistical release

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Financial statistics of extra-budgetary accounts and funds

2009/2010

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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 R4 309 million for the 2009/2010 fiscal year.

Cash receipts from operating activities amounted to R121 079 million and cash payments for operating activities amounted to R87 116 million, resulting in a net cash inflow from operating activities of R33 963 million for the 2009/2010 fiscal year ended 31 March 2010. Purchases of non-financial assets amounted to R23 859 million for 2009/2010. Sales of non-financial assets amounted to R294 million for the 2009/2010 fiscal year resulting in a net cash outflow from investments in non-financial assets of R23 565 million. The net acquisition of financial assets other than cash amounted to R14 999 million for the 2009/2010 fiscal year. The net incurrence of liabilities amounted to a cash inflow of R8 910 million. This resulted in a net cash outflow from financing activities of R6 089 million for the 2009/2010 fiscal year. The total net change in the stock of cash for extra-budgetary accounts and funds amounted to R4 309 million (see Table A, p.5).

Economic classification of 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 R15 069 million from R106 010 million in 2008/2009 to R121 079 million in 2009/2010 mainly due to an increase in grants received.

Grants received increased by R10 640 million from R52 356 million in 2008/2009 to R62 996 million in 2009/2010 mainly due to the increase in transfers from national and provincial governments to the Gautrain Management Agency, the Agricultural Land Holdings Account and the South African National Roads Agency Limited (SANRAL).

Purchases of non-financial assets increased by R8 838 million from R15 021 million in 2008/2009 to R23 859 million in 2009/2010 mainly due to the increase in capital expenditure on other constructions by the Gautrain Management Agency, the South African National Roads Agency Limited and South African National Parks.

Other receipts increased by R2 709 million from R27 182 million in 2008/2009 to R29 891 million in 2009/2010 mainly due to the increase in incidental sales by the Water Trading Entity, the South African National Roads Agency Limited (SANRAL) and the Unemployment Insurance Fund.

Social benefits increased by R2 298 million from R16 913 million in 2008/2009 to R19 211 million in 2009/2010 mainly due to the increased cash payments of social security benefits to households by the Unemployment Insurance Fund, the Road Accident Fund and the Compensation Fund.

Compensation of employees increased by R2 298 million from R17 209 million in 2008/2009 to R19 507 million in 2009/2010 mainly due to increased cash payments by the South African Revenue Service (SARS), the Compensation Fund and the Council for Scientific and Industrial Research (CSIR).

Purchases of goods and services increased by R1 313 million from R41 998 million in 2008/2009 to R43 311 million in 2009/2010 mainly due to the increase in purchases of goods and services by the South African National Roads Agency Limited, the Water Trading Entity and the National Student Financial Aid Scheme (NSFAS).

Interest increased by R973 million from R1 249 million in 2008/2009 to R2 222 million in 2009/2010 mainly due to the increased interest payments by the South African National Roads Agency Limited and the South African Social Security Agency.

Social contributions received increased by R901 million from R14 428 million in 2008/2009 to R15 329 million in 2009/2010 mainly due to the increase in contributions collected by the Compensation Fund and the Unemployment Insurance Fund.

Cash receipts of taxes increased by R818 million from R12 044 million in 2008/2009 to R12 862 million in 2009/2010 mainly due to the increase in fuel levies collected by the Road Accident Fund and levies collected by the South African Maritime Safety Authority.

Other payments decreased by R2 024 million from R4 439 million in 2008/2009 to R2 415 million in 2009/2010 mainly due to the transfer of assets and liabilities of the ICASA Administered Revenue Fund to the main Independent Communications Authority of South Africa.

Grants paid decreased by R148 million from R555 million in 2008/2009 to R407 million in 2009/2010 mainly due to the decrease in cash payments by the African Renaissance and International Co-operation Fund.

Subsidies decreased by R6 million from R48 million in 2008/2009 to R42 million in 2009/2010 mainly due to the decrease in subsidies paid by the National Film and Video Foundation and the Universal Service and Access Fund.

Table A – Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2008/2009 and 2009/2010 fiscal years (Summary) ¹

GFS'01 codes	Economic classification of sources and uses of cash	2008/2009	2009/2010	Change between 2008/2009 and 2009/2010
		R million	R million	R million
	Cash flows from operating activities:			
	Cash receipts from operating activities a	106 010*	121 079	15 069
11	Taxes	12 044	12 862	818
12	Social contributions	14 428*	15 329	901
13	Grants	52 356	62 996	10 640
14	Other receipts	27 182*	29 891	2 709
	Cash payments for operating activities b	82 412*	87 116	4 704
21	Compensation of employees	17 209	19 507	2 298
22	Purchases of goods and services	41 998*	43 311	1 313
24	Interest	1 249	2 222	973
25	Subsidies	48	42	-6
26	Grants	555	407	-148
27	Social benefits	16 913	19 211	2 298
28	Other payments	4 439*	2 415	-2 024
	<i>Net cash flow from operating activities:(outflow)/ inflow (a-b)=c</i>	23 598*	33 963	10 365
	Cash flows from investments in non-financial assets:			
	Purchases of non-financial assets d	15 021*	23 859	8 838
611	Fixed assets	14 416*	23 183	8 767
612	Inventories	238	89	-149
613	Valuables	1	3	2
614	Non-produced assets	366	584	218
	Sales of non-financial assets e	236	294	58
311	Fixed assets	231	278	47
312	Inventories	0	0	0
313	Valuables	0	0	0
314	Non-produced assets	5	16	11
	<i>Net cash flow from investments in non-financial assets:(outflow)/ inflow (e-d)=f</i>	-14 785*	-23 565	
	CASH SURPLUS/ (DEFICIT) (c+f)=g	8 813	10 398	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow) h	17 290	14 999	
321	Domestic	17 289	14 999	
322	Foreign	2	0	
	Net incurrence of liabilities: cash (outflow)/ inflow i	9 977	8 910	
331	Domestic	9 977	8 910	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	-7 313	-6 089	
99999	NET CHANGE IN THE STOCK OF CASH (g+j)=k	1 500	4 309	

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 cash payments for operating activities and purchases of non-financial assets for the 2008/2009 and 2009/2010 fiscal years

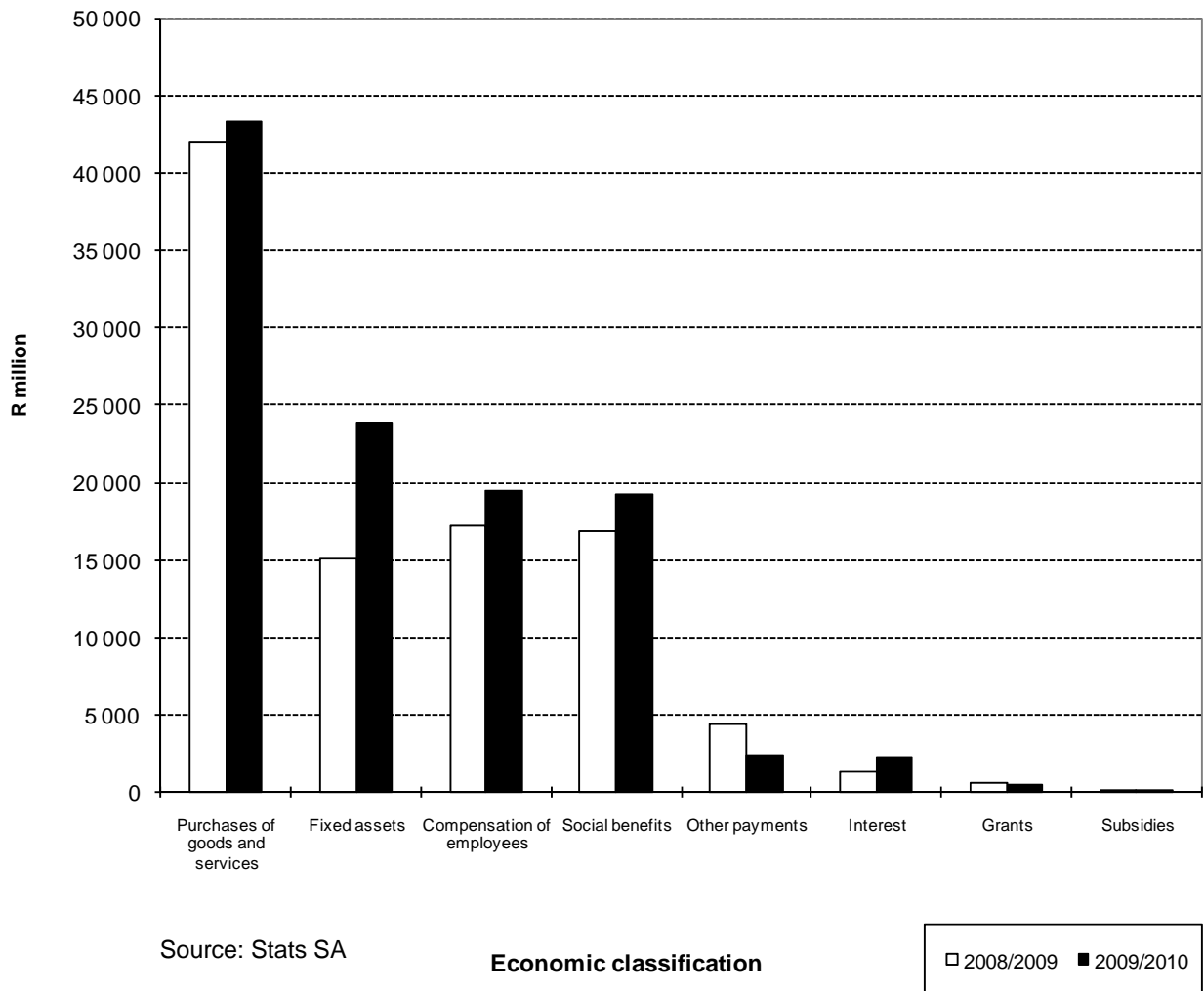
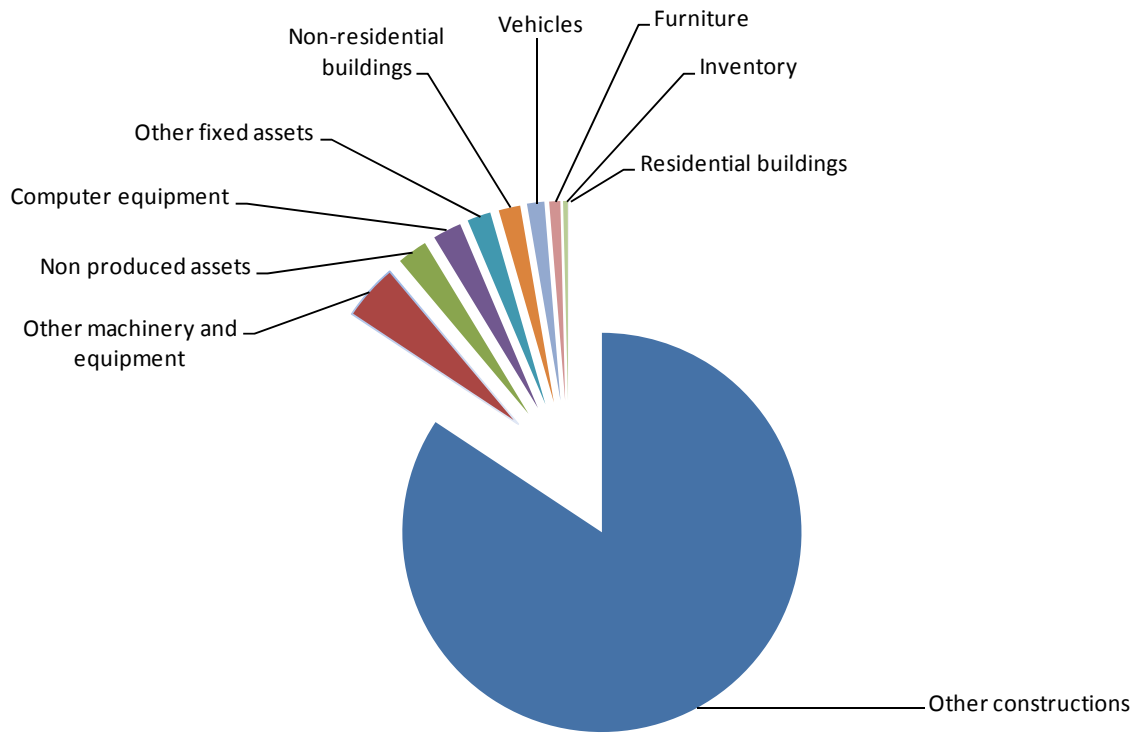


Figure 2 - Economic classification of cash payments for purchases of non-financial assets for the 2009/2010 fiscal year



Source: Stats SA

Functional classification of 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 10. 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 R13 542 million from R97 433 million in 2008/2009 to R110 975 million in the 2009/2010 fiscal year.

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R110 975 million from the national and provincial extra-budgetary accounts and funds for the 2009/2010 fiscal year was total economic affairs (R41 650 million) contributing 37,5%; followed by total social protection (R27 907 million or 25,1%); total general public services (R15 025 million or 13,5%); defence (R6 137 million or 5,5%); total housing and community amenities (R5 433 million or 4,9%); total health (R3 798 million or 3,4%); total education (R3 510 million or 3,2%); total environmental protection (R3 359 million or 3,0%); total recreation, culture and religion (R2 267 million or 2,0%); and total public order and safety (R1 891 million or 1,7%) (see Table B, p. 10, Figure 3, p. 11).

The increase of R11 247 million in cash payments for transport from R15 021 million in 2008/2009 to R26 268 million in 2009/2010 can mainly be ascribed to increased purchases of non-financial assets by the South African National Roads Agency Limited (SANRAL) and the inclusion of the Gautrain Management Agency and Driving Licence Card Trading Account in the release for the first time.

The increase of R2 950 million in cash payments for social protection from R24 957 million in 2008/2009 to R27 907 million in 2009/2010 was mainly due to increased cash payments by the Unemployment Insurance Fund, the Compensation Fund and the Road Accident Fund.

The increase of R1 465 million in cash payments for education from R2 045 million in 2008/2009 to R3 510 million in 2009/2010 was mainly due to increased cash payments by the National Student Financial Aid Scheme, the Education, Training and Development Practitioner Sector Education Training Authority (ETDP SETA) and the Mpumalanga Regional Training Trust.

The increase of R795 million in cash payments for executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign economic aid from R8 325 million in 2008/2009 to R9 120 million in 2009/2010 was mainly due to increased cash payments by the South African Revenue Service, the Auditor-General of South Africa and the Sector Education and Training Authority for Finance, Accounting, Management Consulting and Other Financial Services (FASSET).

The increase of R700 million in cash payments for agriculture, forestry, fishing and hunting from R496 million in 2008/2009 to R1 196 million in 2009/2010 can mainly be ascribed to increased cash payments by the Agricultural Sector Education and Training Authority (AGRISETA), the Marine Living Resources Fund and the Agricultural Land Holdings Account.

The increase of R620 million in cash payments for housing and community amenities from R4 813 million in 2008/2009 to R5 433 million in 2009/2010 was mainly due to the increased cash payments by the Water Trading Entity, the National Home-Builders Registration Council and the Housing Development Agency.

The increase of R427 million in cash payments for recreation, culture and religion from R1 840 million in 2008/2009 to R2 267 million in 2009/2010 was mainly due to the increased cash payments by the National Youth Development Agency, the Gauteng Gambling Board and the Freedom Park Trust.

The increase of R296 million in cash payments for environmental protection from R3 063 million in 2008/2009 to R3 359 million in 2009/2010 was mainly due to the increased cash payments by South African National Parks, the KwaZulu-Natal Nature Conservation Board and the Mpumalanga Tourism and Parks Agency.

The increase of R276 million in cash payments for health from R3 522 million in 2008/2009 to R3 798 million in 2009/2010 was due to increased cash payments by the National Health Laboratory Service and the Health and Welfare Sector Education and Training Authority (HWSETA).

Basic research increased by R163 million from R3 531 million in 2008/2009 to R3 694 million in 2009/2010 mainly due to increased cash payments by the Council for Scientific and Industrial Research, the Technology Innovation Agency and the National Research Foundation.

The decrease of R3 625 million in cash payments for defence from R9 762 million in 2008/2009 to R6 137 million in 2009/2010 was due to lower cash payments by the Special Defence Account.

The decrease of R2 285 million in cash payments for communications from R2 928 million in 2008/2009 to R643 million in 2009/2010 was mainly due to cash payments of the Independent Communications Authority of South Africa Administered Revenue Fund (ICASA ARF) which was retracted and had all its assets and liabilities taken over by the Independent Communications Authority of South Africa.

The decrease of R83 million in cash payments for research and development economic affairs from R1 159 million in 2008/2009 to R1 076 million in 2009/2010 can mainly be ascribed to decreased purchases of non-financial assets by the Agricultural Research Council and decreased cash payments by the Council for Geoscience.

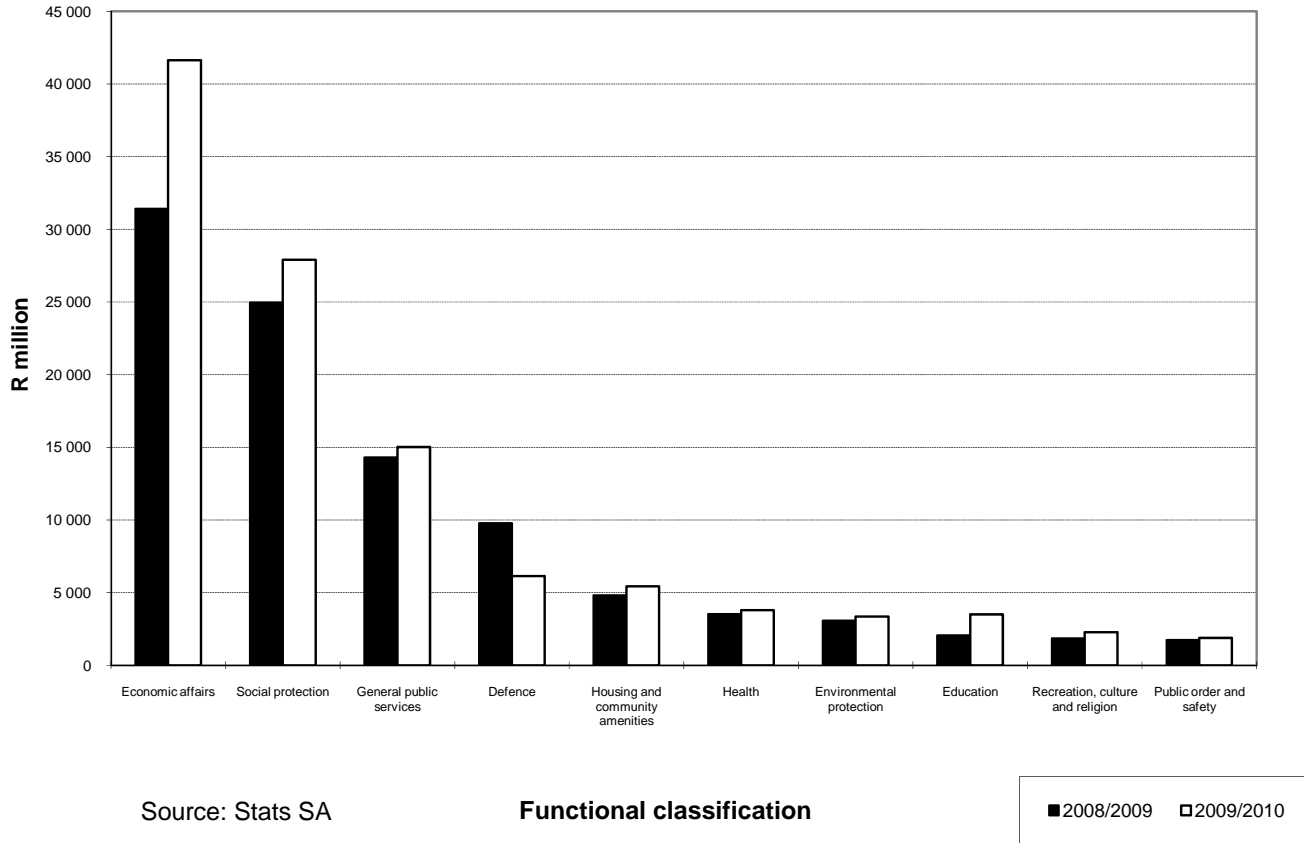
Table B - Functional classification of the cash payments for operating activities and purchases of non-financial assets for the 2008/2009 and 2009/2010 fiscal years (Summary) ¹

GFS'01 codes	Type of service	2008/2009	2009/2010	Change between 2008/2009 and 2009/2010	Percentage of total cash payments
		R million	R million	R million	2009/2010
					%
	General government services				
701	General public services				
7011	Executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign economic aid	8 325	9 120	795	8,2
7012	Foreign economic aid	513	337	-176	0,3
7013	General services	1 780	1 705	-75	1,5
7014	Basic research	3 531	3 694	163	3,3
7015	Research and development general public services	0	0	0	0,0
7016	General public services n.e.c.	142	170	28	0,2
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
	Total general public services	a 14 292	15 025	733	13,5
702	Defence	b 9 762	6 137	-3 625	5,5
703	Public order and safety				
7031	Police	250	333	83	0,3
7032	Fire protection services	0	0	0	0,0
7033	Law courts	1 483	1 558	75	1,4
7034	Prisons	0	0	0	0,0
	Total public order and safety	c 1 733	1 891	158	1,7
704	Economic affairs				
7041	General economic, commercial and labour affairs	6 369	6 924	555	6,2
7042	Agriculture, forestry, fishing and hunting	496	1 196	700	1,1
7043	Fuel and energy	355	356	1	0,3
7044	Mining, manufacturing and construction	3 320	3 404	84	3,1
7045	Transport	15 021	26 268	11 247	23,7
7046	Communications	2 928	643	-2 285	0,6
7047	Other industries	1 760	1 781	21	1,6
7048	Research and development economic affairs	1 159	1 076	-83	1,0
	Total economic affairs	d 31 408	41 650	10 242	37,5
705	Environmental protection	e 3 063	3 359	296	3,0
706	Housing and community amenities	f 4 813	5 433	620	4,9
707	Health	g 3 522	3 798	276	3,4
708	Recreation, culture and religion	h 1 840*	2 267	427	2,0
709	Education	i 2 045	3 510	1 465	3,2
710	Social protection	j 24 957	27 907	2 950	25,1
	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 97 433*	110 975	13 542	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 cash payments for operating activities and purchases of non-financial assets for the 2008/2009 and 2009/2010 fiscal years



Notes

Forthcoming issues	Issue	Expected release date
	Financial statistics of extra-budgetary accounts and funds for 2010/2011	30 August 2012
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 2009/2010 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 2009/2010 fiscal year

	R '000
Table 1 Cash receipts from operating activities	121 078 720
11 Taxes	12 861 972
12 Social contributions	15 329 345
13 Grants	62 996 202
14 Other receipts	29 891 201

Table C - Statement of sources and uses of cash for the 2009/2010 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	19 507 414	43 310 838	2 222 124	42 041	406 624	19 211 314	2 415 458	87 115 813
701	GENERAL PUBLIC SERVICES	7 128 600	6 526 574	34 239	0	343 755	0	9 790	14 042 958
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	5 223 896	3 181 876	29 270	0	6 349	0	2 928	8 444 319
7012	Foreign economic aid	0	0	0	0	337 406	0	0	337 406
7013	General services	479 656	1 187 299	2 380	0	0	0	1 379	1 670 714
7014	Basic research	1 375 797	2 039 763	2 589	0	0	0	5 483	3 423 632
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	49 251	117 636	0	0	0	0	0	166 887
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	5 889 217	0	0	0	0	247 291	6 136 508
7021	Military defence	0	5 889 217	0	0	0	0	247 291	6 136 508
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	1 077 860	650 264	3 259	0	0	0	110 828	1 842 211
7031	Police services	82 729	238 621	341	0	0	0	230	321 921
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	995 131	411 643	2 918	0	0	0	110 598	1 520 290
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 2009/2010 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	4 031 244	15 010 757	2 076 605	8 712	59 929	0	45 363	21 232 610
7041	General economic, commercial and labour affairs	1 780 808	4 791 863	4 827	6 300	0	0	6 012	6 589 810
7042	Agriculture, forestry, fishing and hunting	23 072	561 887	799	0	4 442	0	0	590 200
7043	Fuel and energy	165 736	181 488	1 543	0	0	0	2	348 769
7044	Mining, manufacturing and construction	375 537	2 845 310	455	0	55 487	0	4 219	3 281 008
7045	Transport	575 442	4 379 942	2 064 437	0	0	0	1 179	7 021 000
7046	Communication	180 937	435 042	93	2 412	0	0	819	619 303
7047	Other industries	280 257	1 452 694	4 437	0	0	0	20 577	1 757 965
7048	R&D Economic affairs	649 455	362 531	14	0	0	0	12 555	1 024 555
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 485 380	1 512 992	28 233	0	0	0	7 671	3 034 276
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	1 456 401	1 498 477	28 222	0	0	0	7 671	2 990 771
7055	R&D Environmental protection	28 979	14 515	11	0	0	0	0	43 505
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	1 267 253	2 682 032	6 662	0	0	0	171 970	4 127 917
7061	Housing development	179 714	580 863	3 429	0	0	0	45 253	809 259
7062	Community development	357 492	475 131	257	0	0	0	126 564	959 444
7063	Water supply	701 052	1 511 573	2 976	0	0	0	24	2 215 625
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	28 995	114 465	0	0	0	0	129	143 589
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 2009/2010 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	658 306	2 890 707	3 800	0	0	0	2 212	3 555 025
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)	634 429	2 696 329	3 798	0	0	0	1 920	3 336 476
7076	Health n.e.c.	23 877	194 378	2	0	0	0	292	218 549
708	RECREATION, CULTURE AND RELIGION	794 342	906 339	1 907	33 329	2 940	0	174 464	1 913 321
7081	Recreational and sporting services	213 464	153 176	641	0	0	0	70 652	437 933
7082	Cultural services	506 338	664 626	1 051	33 329	2 940	0	79 581	1 287 865
7083	Broadcasting and publishing services	53 307	75 925	90	0	0	0	23 990	153 312
7084	Religious and other community services	7 306	5 714	0	0	0	0	141	13 161
7085	R&D (Recreation, cultural and religion)	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	13 927	6 898	125	0	0	0	100	21 050
709	EDUCATION	182 370	1 724 239	234	0	0	0	1 589 175	3 496 018
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	25 496	22 839	0	0	0	0	99	48 434
7093	Postsecondary non tertiary education (e.g. ABET)	26 795	17 909	0	0	0	0	0	44 704
7094	Tertiary education	32 584	1 333 381	57	0	0	0	1 588 551	2 954 573
7095	Education not definable by level	15 156	17 823	91	0	0	0	0	33 070
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.	82 339	332 287	86	0	0	0	525	415 237

Table C - Statement of sources and uses of cash for the 2009/2010 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	
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	
710	SOCIAL PROTECTION	2 882 059	5 517 717	67 185	0	0	19 211 314	56 694	27 734 969
7101	Sickness and disability	413 760	1 369 143	4 731	0	0	2 131 124	0	3 918 758
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	413 280	448 432	8	0	0	5 710 194	0	6 571 914
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.	2 055 019	3 700 142	62 446	0	0	11 369 996	56 694	17 244 297

Table C - Statement of sources and uses of cash for the 2009/2010 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	23 182 914	89 318	2 745	584 354	23 859 331
701	GENERAL PUBLIC SERVICES	978 875	1 885	1 962	8	982 730
7011	Executive and legislative services, financial and fiscal affairs, other than	675 430	1	0	8	675 439
7012	Foreign economic aid	0	0	0	0	0
7013	General services	33 693	417	1	0	34 111
7014	Basic research	267 065	1 467	1 961	0	270 493
7015	Research and Development General public services	0	0	0	0	0
7016	General public services n.e.c.	2 687	0	0	0	2 687
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	48 127	258	0	0	48 385
7031	Police services	10 888	258	0	0	11 146
7032	Fire protection services	0	0	0	0	0
7033	Law courts	37 239	0	0	0	37 239
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 2009/2010 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	19 822 700	46 143	5	547 216	20 416 064
7041	General economic, commercial and labor affairs	333 226	613	5	0	333 844
7042	Agriculture, forestry, fishing and hunting	109 119	36	0	496 818	605 973
7043	Fuel and energy	7 484	60	0	0	7 544
7044	Mining, manufacturing and construction	86 386	36 257	0	0	122 643
7045	Transport	19 196 891	150	0	49 868	19 246 909
7046	Communication	24 368	6	0	0	24 374
7047	Other industries	22 971	2	0	530	23 503
7048	R&D Economic affairs	42 255	9 019	0	0	51 274
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	267 363	21 093	0	36 430	324 886
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	261 282	20 456	0	36 430	318 168
7055	R&D Environmental protection	6 081	637	0	0	6 718
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	1 304 130	689	0	0	1 304 819
7061	Housing development	15 990	0	0	0	15 990
7062	Community development	16 236	0	0	0	16 236
7063	Water supply	1 269 680	689	0	0	1 270 369
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	2 224	0	0	0	2 224
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 2009/2010 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	242 865	139	0	25	243 029
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)	240 556	5	0	25	240 586
7076	Health n.e.c.	2 309	134	0	0	2 443
708	RECREATION, CULTURE AND RELIGION	351 992	652	778	0	353 422
7081	Recreational and sporting services	113 850	71	0	0	113 921
7082	Cultural services	230 875	581	778	0	232 234
7083	Broadcasting and publishing services	6 680	0	0	0	6 680
7084	Religious and other community services	0	0	0	0	0
7085	Research and Development (Recreation, cultural and religion)	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	587	0	0	0	587
709	EDUCATION	13 437	83	0	0	13 520
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	1 107	0	0	0	1 107
7093	Postsecondary non tertiary education (e.g. ABET)	227	65	0	0	292
7094	Tertiary education	3 125	0	0	0	3 125
7095	Education not definable by level	3 530	0	0	0	3 530
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.	5 448	18	0	0	5 466

Table C - Statement of sources and uses of cash for the 2009/2010 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	153 425	18 376	0	675	172 476
7101	Sickness and disability	4 051	0	0	0	4 051
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	12 182	0	0	0	12 182
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.	137 192	18 376	0	675	156 243

Table C - Statement of sources and uses of cash for the 2009/2010 fiscal year (continued)

	R '000
Table 4 Sale of non-financial assets	294 135
311 Fixed assets	277 768
312 Strategic stocks	0
313 Valuables	20
314 Non produced assets	16 347

Table C - Statement of sources and uses of cash for the 2009/2010 fiscal year (continued)

	R '000
Table 5 Net acquisition of financial assets other than cash	14 999 228
321 Domestic	14 999 228
322 Foreign	0

Table C - Statement of sources and uses of cash for the 2009/2010 fiscal year (concluded)

	R '000
Table 6 Net incurrence of liabilities	8 910 191
331 Domestic	8 910 191
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 2009/2010 fiscal year
- Table 2 Economic and functional classification of cash payments for operating activities for the 2009/2010 fiscal year
- Table 3 Economic and functional classification of the purchases of non-financial assets for the 2009/2010 fiscal year
- Table 4 Economic classification of the sales of non-financial assets for the 2009/2010 fiscal year
- Table 5 Economic classification of the net acquisition of financial assets other than cash for the 2009/2010 fiscal year
- Table 6 Economic classification of the net incurrence of liabilities for the 2009/2010 fiscal year
- Table 7 Economic and functional classification of cash payments for operating activities for the 2009/2010 fiscal year: Government consumption cash payments divided between individual and collective services
- Table 8 Economic and functional classification of cash payments for operating activities for the 2009/2010 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 2009/2010 fiscal year, ended 31 March 2010. National and provincial extra-budgetary accounts and funds consist of 214 institutions for the 2009/2010 fiscal year (see explanatory note 9, p.26 to 32 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 administered by the provincial governments and/or 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 transactions with 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) National Research Foundation
- 9) Technology Innovation Agency

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) Estate Agency Affairs Board of South Africa
- 14) Institute for Public Finance and Auditing (IPFA)
- 15) Media, Advertising, Publishing, Printing and Packaging (MAPPP)
- 16) Municipal Demarcation Board
- 17) National Metrology Institute of South Africa
- 18) Parliamentary Villages Management Board
- 19) Public Service Sector Education and Training Authority (PSETA)
- 20) South African Local Government Association
- 21) Public Administration Leadership and Management Academy (PALAMA)
- 22) The International Marketing Council of South Africa

Defence

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

Law courts

- 25) Commission on Gender Equality
- 26) Human Rights Commission
- 27) Legal Aid South Africa
- 28) President's Fund
- 29) Public Protector
- 30) Represented Political Parties' Fund
- 31) Special Investigating Unit

Police services

- 32) Financial Intelligence Centre

Education: pre-primary, primary, secondary and tertiary

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

Health

- 41) Council for Medical Schemes
42) Health and Welfare Sector Education and Training Authority (HWSETA)
43) National Health Laboratory Service
44) South African Medical Research Council
45) South African National Aids Trust

Social protection

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

Housing and community amenities

- 56) Breede-Overberg Catchment Management Agency (BOCMA)
57) Housing Development Agency
58) Independent Development Trust
59) Inkomati Catchment Management Agency
60) National Development Agency
61) National Home Builders Registration Council
62) National Urban Reconstruction and Housing Agency (NURCHA)
63) Social Housing Foundation
64) Umsobomvu Youth Fund

Recreation

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

Culture and religion

- 78) ARTSCAPE
- 79) Afrikaanse Taalmuseum en Taalmonument
- 80) Business and Arts South Africa
- 81) Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities
- 82) Eastern Cape Provincial Arts and Culture Council
- 83) Eastern Cape Youth Commission
- 84) Engelenburghuis Art Collection
- 85) Film and Publication Board
- 86) Freedom Park Trust
- 87) Gauteng Film Commission
- 88) Heritage Western Cape
- 89) Iziko Museums of Cape Town
- 90) Luthuli Museum
- 91) Market Theatre Foundation
- 92) Media Development and Diversity Agency
- 93) Mmabana Cultural Foundation
- 94) Natal Museum
- 95) National Arts Council of South Africa
- 96) National Electronic Media Institution of South Africa
- 97) National English Literary Museum
- 98) National Film and Video Foundation
- 99) National Heritage Council of South Africa
- 100) National Library of South Africa
- 101) National Museum
- 102) National Youth Commission
- 103) National Youth Development Agency
- 104) Nelson Mandela National Museum
- 105) Northern Flagship Institutions
- 106) Pan South African Language Board
- 107) Performing Arts Centre of the Free State
- 108) Robben Island Museum
- 109) South African Heritage Resources Agency

- 110) South African Library for the Blind
- 111) South African National Biodiversity Institute
- 112) The Playhouse Company
- 113) The State Theatre, Pretoria
- 114) Voortrekker and Ncome Museums
- 115) War Museum of the Boer Republic
- 116) Western Cape Cultural Commission
- 117) Western Cape Language Committee
- 118) William Humphrey's Art Gallery
- 119) Windybrow Centre for the Arts

Environmental protection

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

Water services

- 128) Local Government Sector Education and Training Authority (LGSETA)
- 129) Water Research Commission
- 130) Water Trading Entity

Fuel and energy

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

Agriculture, forestry, fishing and hunting

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

Mining

- 141) Council for Geoscience
- 142) Mine Health and Safety Council
- 143) Mining Qualifications Authority (MQA)
- 144) South African Diamond and Precious Metals Regulator

Manufacturing

- 145) Chemical Industries Education and Training Authority (CHIETA)
- 146) Clothing, Textiles, Footwear and Leather Sector Education and Training Authority (CTFL SETA)
- 147) Food and Beverages Manufacturing Industry Sector Education and Training Authority (FOODBEV SETA)
- 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) Driving Licence Card Trading Account
- 156) Free State Fleet Management Trading Entity
- 157) Gautrain Management Agency
- 158) g-Fleet Management (Gauteng Province)
- 159) Government Motor Transport Trading Entity (Western Cape)
- 160) Ports Regulator of South Africa
- 161) Railway Safety Regulator
- 162) Roads Agency Limpopo
- 163) South African Civil Aviation Authority
- 164) South African Maritime Safety Authority
- 165) South African National Roads Agency Limited
- 166) Transport Education and Training Authority (TETA)

Communication

- 167) Independent Communications Authority of South Africa (ICASA)
- 168) Information Systems, Electronics and Telecommunication Technologies (ISETT)
- 169) Universal Service and Access Agency of South Africa
- 170) Universal Service and Access Fund

Other industries

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

General labour affairs

- 180) Commission for Conciliation, Mediation and Arbitration (CCMA)
- 181) National Economic Development and Labour Council (NEDLAC)
- 182) National Skills Fund
- 183) Productivity South Africa

General economic and commercial affairs

- 184) Banking Sector Education and Training Authority (BANKSETA)
- 185) Companies and Intellectual Property Registration Office (CIPRO)
- 186) Competition Commission
- 187) Competition Tribunal
- 188) Eastern Cape Appropriate Technology Unit
- 189) Eastern Cape Socio-Economic Consultative Council
- 190) Financial Services Board
- 191) Gauteng Economic Development Agency
- 192) Independent Regulatory Board of Auditors
- 193) Insurance Sector Education and Training Authority (INSETA)
- 194) International Trade Administration Commission of South Africa
- 195) Invest North West
- 196) National Consumer Tribunal
- 197) National Credit Regulator
- 198) National Empowerment Fund
- 199) National Regulator for Compulsory Specifications
- 200) Perishable Products Export Control Board
- 201) Project Development Facility
- 202) Registration of Deeds Trading Account
- 203) Services Sector Education and Training Authority (Services SETA)
- 204) Small Enterprise Development Agency
- 205) South African Bureau of Standards
- 206) South African Micro-Finance Apex Fund
- 207) South African National Accreditation System (SANAS)
- 208) South African Weather Service
- 209) Technical Assistance Unit (TAU)
- 210) The Western Cape Investment and Trade Promotion Agency
- 211) Trade and Investment KwaZulu-Natal
- 212) Trade and Investment Limpopo
- 213) Western Cape Provincial Development
- 214) 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.25). 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.25). These categories are recommended by the 1993 System of National Accounts (SNA) of the United Nations.

Comparability with the previous year 15 For the first time this statistical release includes annual changes between the previous year (2008/2009) and the current year (2009/2010) for the categories of cash flows from operating activities, cash payments for operating activities, purchases of non-financial assets, and cash flows from sales of non-financial assets. Annual changes for the functional classifications are also provided. The 2008/2009 classified information is generally comparable with the 2009/2010 information.

16 The following accounts and funds were included in the statistical release from the 2009/2010 fiscal year:

- Agricultural Land Holdings Account (functionally classified as agriculture)
- Breede-Overberg Catchment Management Agency (functionally classified as housing and community amenities: water supply)
- Driving Licence Card Trading Account (functionally classified as transport)
- Estate Agency Affairs Board of South Africa (functionally classified as general services)
- Gautrain Management Agency (functionally classified as transport)
- Housing Development Agency (functionally classified as housing and community amenities: housing development)
- Inkomati Catchment Management Agency (functionally classified as housing and community amenities: water supply)

- Mpumalanga Regional Training Trust (functionally classified as education: postsecondary non-tertiary education, e.g. Adult Basic Education and Training)
- National Consumer Tribunal (functionally classified as general economic and commercial affairs)
- National Regulator for Compulsory Specifications (functionally classified as general economic and commercial affairs)
- National Youth Development Agency (functionally classified as culture and religion)
- Ports Regulator of South Africa (functionally classified as transport)
- Technology Innovation Agency (functionally classified as basic research)

17 The following accounts and funds were previously included but are now excluded from the current tables:

- Council for Mineral Technology (functionally classified as mining)
- Free State Youth Commission (functionally classified as culture and religion)
- Fund for Research into Industrial Development Growth and Equity (functionally classified as manufacturing)
- Independent Communications Authority of South Africa Administered Revenue Fund (functionally classified as communications)
- Innovation Fund (functionally classified as basic research)
- Umsekeli Municipal Support Services (functionally classified as general services)
- Urban Transport Fund (functionally classified as transport)
- Western Cape Youth Commission (functionally classified as culture and religion)

Related publications

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

- | | |
|---------|---|
| 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> |

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 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 </p>
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Glossary

Accrual basis of recording	Accrual basis of recording means that flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Cash basis of recording	Cash basis of recording means that transactions are captured when cash is received or when cash payments are made.
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.
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.

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