



your leading partner in quality statistics

Statistical release

P9102

Financial statistics of extra-budgetary accounts and funds

2010/2011

**Embargoed until:
29 August 2012
11:30**

Enquiries:

Francois Engelbrecht
+27(12) 310 8431

Forthcoming issue:

P9102 2011/2012

Expected release date

29 August 2013

Contents		Page
Key findings		2
 Tables		
Table A	Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2009/2010 and 2010/2011 fiscal years (summary).....	5
Table B	Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2009/2010 and 2010/2011 fiscal years (summary).....	10
Annexure A	Information on disaggregated tables available on the Stats SA website.....	25
Explanatory notes	26
Glossary	39
General information	42

Key findings

The net change in the stock of cash from the national and provincial extra-budgetary accounts and funds amounted to R3 929 million for the 2010/2011 fiscal year.

Cash receipts from operating activities amounted to R113 468 million and cash payments for operating activities amounted to R88 875 million, resulting in a net cash inflow from operating activities of R24 593 million for the 2010/2011 fiscal year ended 31 March 2011. Purchases of non-financial assets amounted to R6 626 million for 2010/2011. Sales of non-financial assets amounted to R544 million for the 2010/2011 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R6 082 million. The net acquisition of financial assets other than cash amounted to R14 674 million for the 2010/2011 fiscal year. The net incurrence of liabilities amounted to a cash inflow of R92 million. This resulted in a net cash outflow from financing activities of R14 582 million for the 2010/2011 fiscal year. The total net change in the stock of cash for extra-budgetary accounts and funds amounted to R3 929 million (see Table A, p. 5).

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

Economic classification of expenditure is in general a measure of the nature and economic effect of government operations on the economy of a country. There are seven main economic classification categories of cash payments for operating activities: 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.

Cash receipts from operating activities, the contribution of cash payments for operating activities and purchases of non-financial assets by economic classification

The R5 407 million increase in cash receipts from operating activities from R108 061 million in 2009/2010 to R113 468 million in 2010/2011 was mainly due to an increase in taxes collected.

The R5 215 million increase in cash payments for operating activities from R83 660 million in 2009/2010 to R88 875 million in 2010/2011 was mainly due to an increase in social benefits and compensation of employees.

The largest contributor to total cash payments for operating activities for the 2010/2011 fiscal year was purchases of goods and services (R42 506 million), followed by social benefits (R21 992 million), compensation of employees (R21 272 million), other payments (R2 619 million), interest (R198 million), grants (R190 million) and subsidies (R99 million) (see Table A, p. 5, Figure 1, p. 6).

The R2 781 million increase in social benefits from R19 211 million in 2009/2010 to R21 992 million in 2010/2011 was mainly due to the increased cash payments of social security benefits to households by the Road Accident Fund, the Compensation Fund and the Unemployment Insurance Fund.

The R2 563 million increase in cash receipts of taxes from R12 937 million in 2009/2010 to R15 500 million in 2010/2011 was mainly due to the increase in fuel levies collected by the Road Accident Fund and levies collected by the South African Maritime Safety Authority and the Financial Services Board.

The R2 437 million increase in compensation of employees from R18 835 million in 2009/2010 to R21 272 million in 2010/2011 was mainly due to increased cash payments by the South African Revenue Service (SARS) and the South African Social Security Agency (SASSA) and the first time inclusion of the Armaments Corporation of South Africa (Armcor).

The R2 165 million increase in other receipts from R29 457 million in 2009/2010 to R31 622 million in 2010/2011 was mainly due to the increase in incidental sales by the National Student Financial Aid Scheme and the National Home-Builders Registration Council and the first time inclusion of Armcor.

The R1 392 million increase in social contributions received from R15 329 million in 2009/2010 to R16 721 million in 2010/2011 was mainly due to the increase in contributions collected by the Unemployment Insurance Fund and the Compensation Fund.

The R887 million increase in purchases of non-financial assets from R5 739 million in 2009/2010 to R6 626 million in 2010/2011 was mainly due to the increase in capital expenditure in the acquisition of land by the Agricultural Land Holdings Account and the Housing Development Agency.

The R163 million increase in other payments from R2 456 million in 2009/2010 to R2 619 million in 2010/2011 was mainly due to the increase in cash payments by the National Student Financial Aid Scheme, the Special Defence Account and the National Development Agency.

The R713 million decrease in grants received from R50 338 million in 2009/2010 to R49 625 million in 2010/2011 was mainly due to the decrease in transfers from the national government to the Special Defence Account and the National Research Foundation.

The R178 million decrease in grants paid from R368 million in 2009/2010 to R190 million in 2010/2011 was mainly due to the decrease in transfer payments by the African Renaissance and International Co-operation Fund.

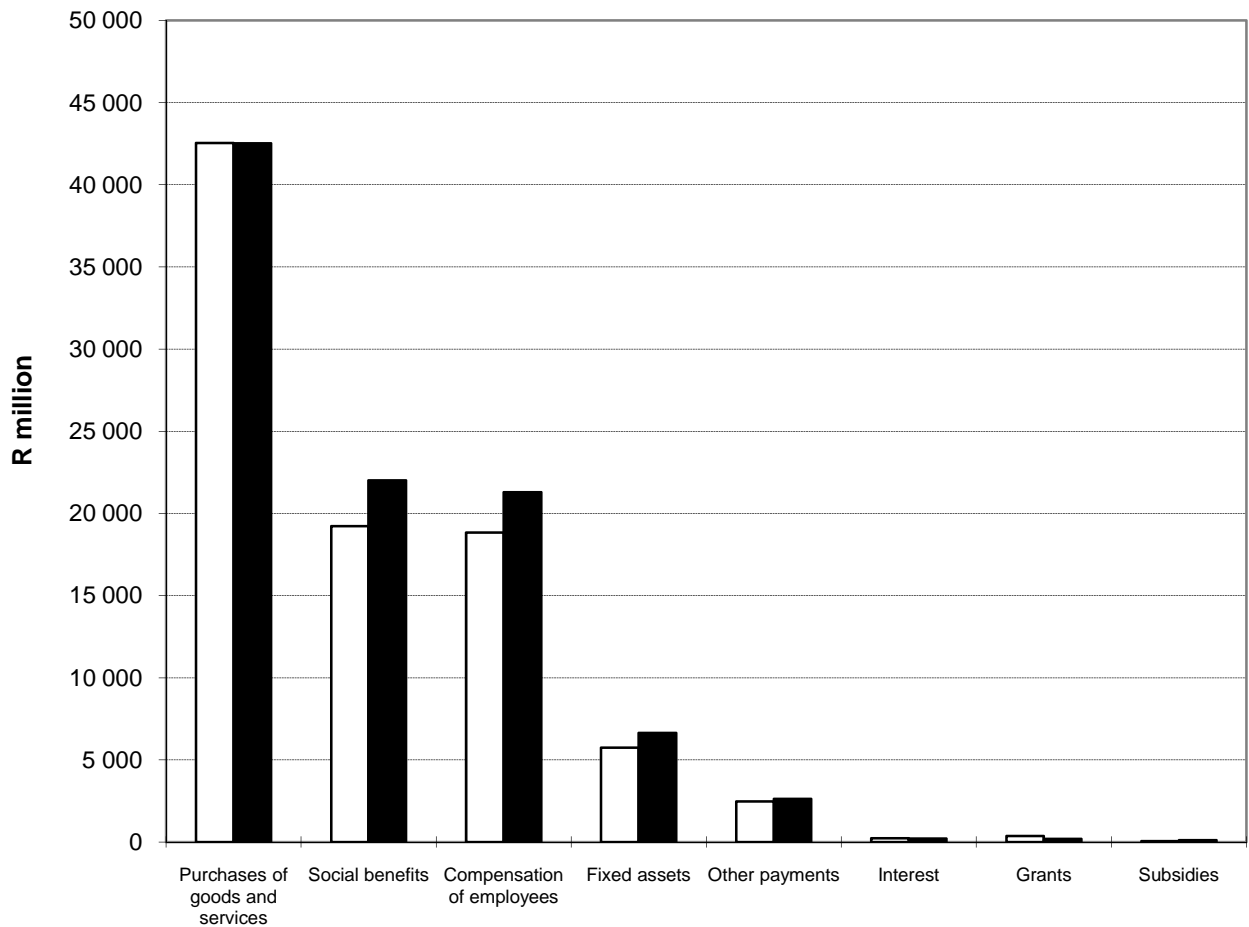
Table A - Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2009/2010 and 2010/2011 fiscal years (summary) ¹

GFS 2001 codes	Economic classification of sources and uses of cash	2009/2010	2010/2011	Change between 2009/2010 and 2010/2011
		R million	R million	R million
	Cash flows from operating activities:			
	Cash receipts from operating activities a	108 061 *	113 468	5 407
11	Taxes	12 937 *	15 500	2 563
12	Social contributions	15 329	16 721	1 392
13	Grants	50 338 *	49 625	-713
14	Other receipts	29 457 *	31 622	2 165
	Cash payments for operating activities b	83 660 *	88 875	5 215
21	Compensation of employees	18 835 *	21 272	2 437
22	Purchases of goods and services	42 530 *	42 506	-24
24	Interest	218 *	198	-20
25	Subsidies	42	99	57
26	Grants	368 *	190	-178
27	Social benefits	19 211	21 992	2 781
28	Other payments	2 456 *	2 619	163
	<i>Net cash flow from operating activities:(outflow)/ inflow (a-b)=c</i>	24 401 *	24 593	192
	Cash flows from investments in non-financial assets:			
	Purchases of non-financial assets d	5 739 *	6 626	887
611	Fixed assets	5 113 *	5 400	287
612	Inventories	89	48	-41
613	Valuables	3	3	0
614	Non-produced assets	534 *	1 174	640
	Sales of non-financial assets e	303 *	544	241
311	Fixed assets	286 *	518	232
312	Inventories	0	0	0
313	Valuables	0	0	0
314	Non-produced assets	16	26	10
	<i>Net cash flow from investments in non-financial assets:(outflow)/ inflow (e-d)=f</i>	-5 436 *	-6 082	
	CASH SURPLUS/ (DEFICIT) (c+f)=g	18 965 *	18 511	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow) h	12 815 *	14 674	
321	Domestic	12 815 *	14 674	
322	Foreign	0	0	
	Net incurrence of liabilities: cash (outflow)/ inflow i	144 *	92	
331	Domestic	144 *	92	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	-12 671 *	-14 582	
99999	NET CHANGE IN THE STOCK OF CASH (g+j)=k	6 294 *	3 929	

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 2009/2010 and 2010/2011 fiscal years



Source: Stats SA

Economic classification

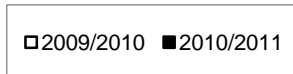
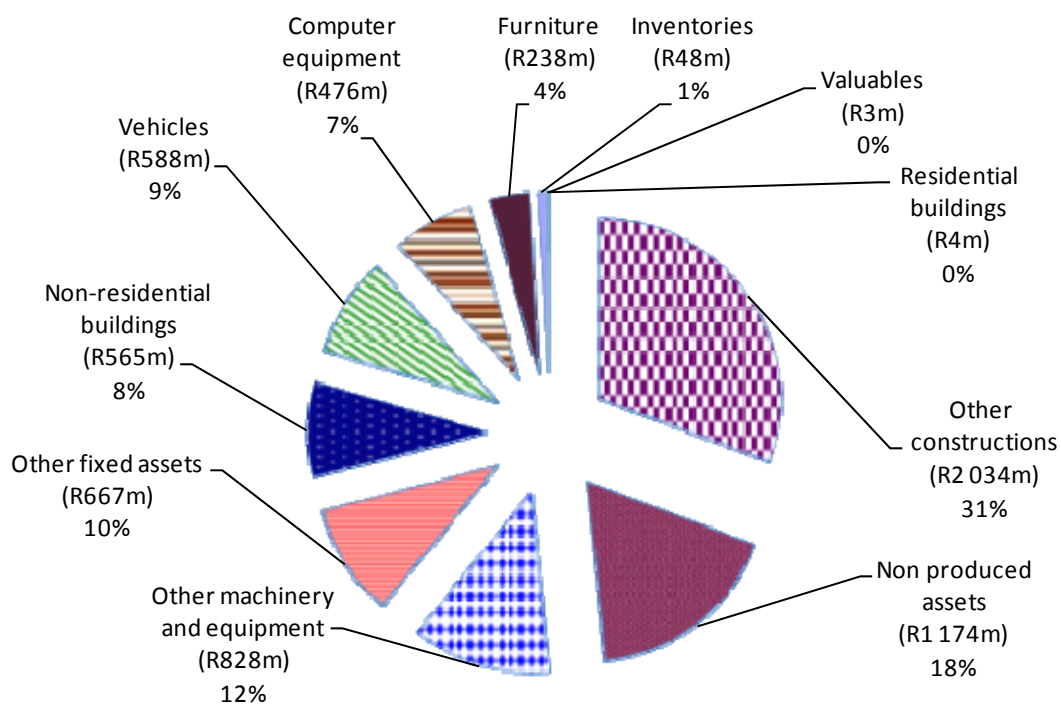


Figure 2 - Economic classification of cash payments for purchases of non-financial assets for the 2010/2011 fiscal year



Source: Disaggregated Table 3 available on the website.

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

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 R6 102 million from R89 399 million in 2009/2010 to R95 501 million in the 2010/2011 fiscal year.

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R95 501 million from the national and provincial extra-budgetary accounts and funds for the 2010/2011 fiscal year was social protection (R30 716 million, contributing 32,2%); followed by general public services (R18 777 million or 19,7%); economic affairs (R18 325 million or 19,2%); defence (R6 742 million or 7,1%); housing and community amenities (R4 441 million or 4,7%); health (R4 254 million or 4,5%); education (R3 697 million or 3,9%); environmental protection (R3 607 million or 3,8%); recreation, culture and religion (R2 596 million or 2,7%) and public order and safety (R2 347 million or 2,5%) (see Table B, p. 10 and Figure 3, p. 11).

The increase of R2 809 million in cash payments for social protection from R27 907 million in 2009/2010 to R30 716 million in 2010/2011 was mainly due to increased cash payments by the Road Accident Fund, the Compensation Fund and the Unemployment Insurance Fund.

The increase of R1 138 million in cash payments for basic research from R1 929 million in 2009/2010 to R3 067 million in 2010/2011 was mainly due to increased cash payments by the National Research Foundation, the Technology Innovation Agency and the first time inclusion of the Academy of Science South Africa.

The increase of R800 million in cash payments for agriculture, forestry, fishing and hunting from R1 196 million in 2009/2010 to R1 996 million in 2010/2011 can mainly be ascribed to increased cash payments by the Agricultural Land Holdings Account, the Agricultural Sector Education and Training Authority (AGRISETA) and the first time inclusion of KwaZulu-Natal Agricultural Development Trust trading as Agri Business Development Agency.

The increase of R605 million in cash payments for defence from R6 137 million in 2009/2010 to R6 742 million in 2010/2011 was due to increased cash payments by the Special Defence Account.

The increase of R538 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R9 120 million in 2009/2010 to R9 658 million in 2010/2011 was mainly due to increased cash payments by the South African Revenue Service and the Auditor-General of South Africa.

The increase of R391 million in cash payments for health from R3 863 million in 2009/2010 to R4 254 million in 2010/2011 was due to increased cash payments by the National Health Laboratory Service, the Council for Medical Schemes and the South African Medical Research Council.

The increase of R329 million in cash payments for recreation, culture and religion from R2 267 million in 2009/2010 to R2 596 million in 2010/2011 was mainly due to the increased cash payments by the National Youth Development Agency, the Performing Arts Centre of the Free State (PACOFs) and the Robben Island Museum.

The increase of R251 million in cash payments for police from R333 million in 2009/2010 to R584 million in 2010/2011 was mainly due to the inclusion of the Road Traffic Management Corporation in the release for the first time.

The decrease of R818 million in cash payments for housing and community amenities from R5 259 million in 2009/2010 to R4 441 million in 2010/2011 was mainly due to the decreased cash payments by the Water Trading Entity, the Independent Development Trust as well as the exclusion of the Umsobomvu Youth Fund.

The decrease of R659 million in cash payments for general economic, commercial and labour affairs from R6 310 million in 2009/2010 to R5 651 million in 2010/2011 was mainly due to decreased cash payments by the Companies Intellectual and Property Registration Office (CIPRO), the National Skills Fund, and the Banking Sector Education and Training Authority.

The decrease of R274 million in cash payments for foreign economic aid from R337 million in 2009/2010 to R63 million in 2010/2011 was mainly due to decreased cash payments by the African Renaissance and International Co-operation Fund.

The decrease of R220 million in cash payments for mining, manufacturing and construction from R3 404 million in 2009/2010 to R3 184 million in 2010/2011 was mainly due to decreased cash payments by the Government Printing Works Trading Account, the Mining Qualification Authority and the Energy Sector Education and Training Authority.

The decrease of R36 million in cash payments for general public services not elsewhere classified from R170 million in 2009/2010 to R134 million in 2010/2011 can mainly be ascribed to the decreased cash payments by the Public Administration Leadership and Management Academy (PALAMA).

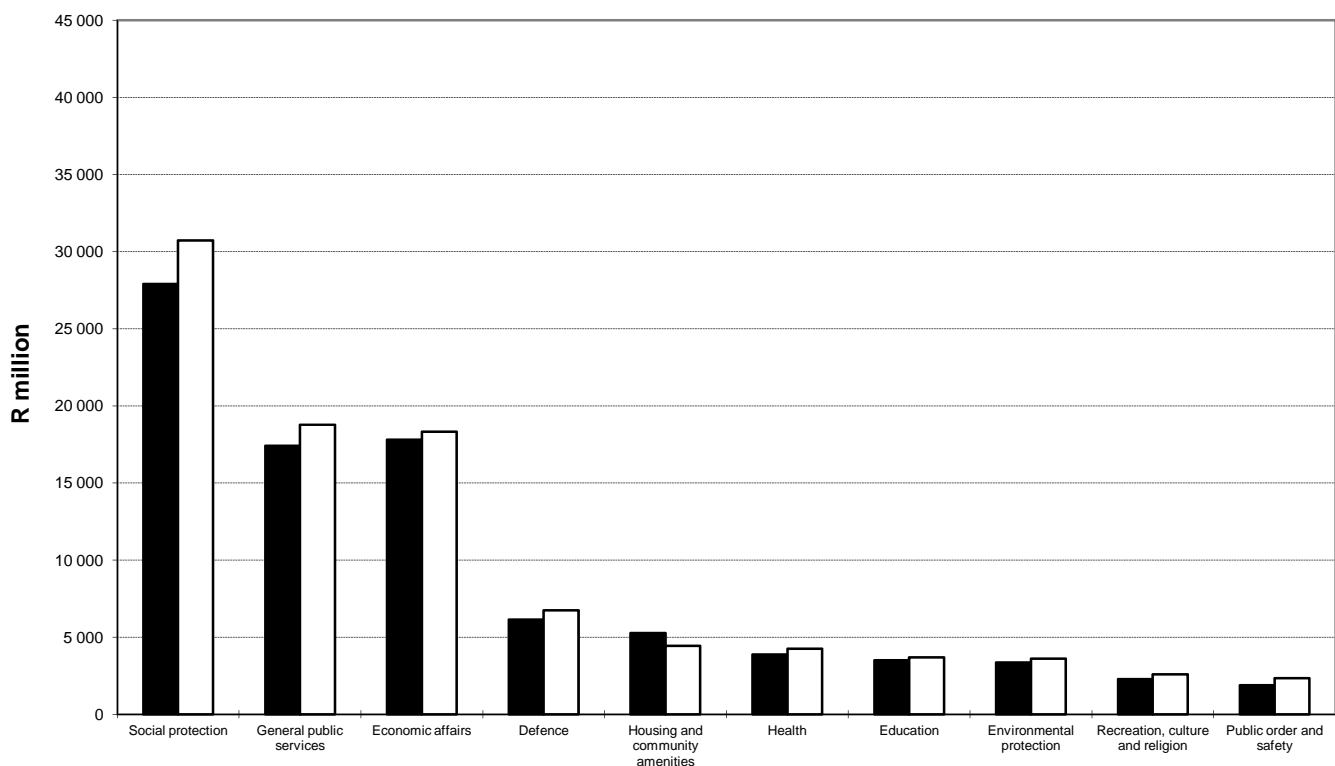
Table B - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2009/2010 and 2010/2011 fiscal years (summary) ¹

GFS 2001 codes	Type of service	2009/2010	2010/2011	Change between 2009/2010 and 2010/2011	Percentage of total cash payments 2010/2011
		R million	R million	R million	%
	General government services				
701	General public services				
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	9 120	9 658	538	10,1
7012	Foreign economic aid	337	63	-274	0,1
7013	General services	5 849 *	5 855	6	6,1
7014	Basic research	1 929 *	3 067	1 138	3,2
7015	R&D General public services	0	0	0	0,0
7016	General public services n.e.c.	170	134	-36	0,1
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 17 405 *	18 777	1 372	19,7
702	Defence	b 6 137	6 742	605	7,1
703	Public order and safety				
7031	Police	333	584	251	0,6
7032	Fire protection services	0	0	0	0,0
7033	Law courts	1 558	1 764	206	1,8
7034	Prisons	0	0	0	0,0
	Total public order and safety	c 1 891	2 347	456	2,5
704	Economic affairs				
7041	General economic, commercial and labour affairs	6 310 *	5 651	-659	5,9
7042	Agriculture, forestry, fishing and hunting	1 196	1 996	800	2,1
7043	Fuel and energy	356	470	114	0,5
7044	Mining, manufacturing and construction	3 404	3 184	-220	3,3
7045	Transport	3 034 *	3 077	43	3,2
7046	Communications	644 *	883	239	0,9
7047	Other industries	1 781	1 917	136	2,0
7048	R&D Economic affairs	1 076	1 147	71	1,2
	Total economic affairs	d 17 801 *	18 325	524	19,2
705	Environmental protection	e 3 359	3 607	248	3,8
706	Housing and community amenities	f 5 259 *	4 441	-818	4,7
707	Health	g 3 863 *	4 254	391	4,5
708	Recreation, culture and religion	h 2 267	2 596	329	2,7
709	Education	i 3 510	3 697	187	3,9
710	Social protection	j 27 907	30 716	2 809	32,2
	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 89 399 *	95 501	6 102	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 2009/2010 and 2010/2011 fiscal years



Source: Stats SA

Functional classification



Notes

Forthcoming issues	Issue	Expected release date
	Financial statistics of extra-budgetary accounts and funds for 2011/2012	29 August 2013
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 2010/2011 fiscal year were classified economically and functionally.	
Expected changes in next issue	No changes are expected regarding the scope and classification of income and expenditure.	

P J Lehohla
Statistician-General

Table C - Statement of sources and uses of cash for the 2010/2011 fiscal year

	R '000
Table 1 Cash receipts from operating activities	113 467 738
11 Taxes	15 499 872
12 Social contributions	16 721 022
13 Grants	49 625 037
14 Other receipts	31 621 807

Table C - Statement of sources and uses of cash for the 2010/2011 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	21 272 174	42 506 129	198 098	98 791	189 606	21 991 764	2 618 744	88 875 306
701	GENERAL PUBLIC SERVICES	7 549 571	9 929 130	74 839	0	36 680	0	5 526	17 595 746
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	5 841 143	2 947 583	30 818	0	0	0	434	8 819 978
7012	Foreign economic aid	0	26 320	0	0	36 680	0	0	63 000
7013	General services	1 011 241	4 618 407	42 003	0	0	0	2 288	5 673 939
7014	Basic research	643 083	2 260 198	2 018	0	0	0	2 804	2 908 103
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	54 104	76 622	0	0	0	0	0	130 726
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	484 600	5 932 833	7 100	43 300	0	0	241 494	6 709 327
7021	Military defence	0	4 873 233	0	0	0	0	241 494	5 114 727
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.	484 600	1 059 600	7 100	43 300	0	0	0	1 594 600
703	PUBLIC ORDER AND SAFETY	1 241 712	874 426	1 665	0	0	0	119 590	2 237 393
7031	Police services	161 879	401 962	220	0	0	0	1 344	565 405
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	1 079 833	472 464	1 445	0	0	0	118 246	1 671 988
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 2010/2011 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	
Functional classification		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
704	ECONOMIC AFFAIRS	4 216 067	11 120 834	19 444	22 193	121 333	0	45 658	15 545 529
7041	General economic, commercial and labour affairs	1 812 012	3 611 228	3 899	18 389	10 289	0	2 141	5 457 958
7042	Agriculture, forestry, fishing and hunting	33 932	790 695	69	0	58 256	0	0	882 952
7043	Fuel and energy	210 475	225 692	302	0	0	0	0	436 469
7044	Mining, manufacturing and construction	428 962	2 579 604	354	0	52 788	0	5 829	3 067 537
7045	Transport	548 400	1 326 566	4 740	0	0	0	5 977	1 885 683
7046	Communication	210 453	634 909	45	3 804	0	0	795	850 006
7047	Other industries	284 856	1 550 859	5 521	0	0	0	21 162	1 862 398
7048	R&D Economic affairs	686 977	401 281	4 514	0	0	0	9 754	1 102 526
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 655 909	1 454 540	23 429	0	0	0	35 475	3 169 353
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	1 624 293	1 440 094	23 411	0	0	0	35 475	3 123 273
7055	R&D Environmental protection	31 616	14 446	18	0	0	0	0	46 080
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	1 282 071	1 409 228	16 558	0	0	0	174 990	2 882 847
7061	Housing development	217 460	433 834	14 314	0	0	0	47 034	712 642
7062	Community development	257 301	159 614	175	0	0	0	127 649	544 739
7063	Water supply	746 330	684 808	1 958	0	0	0	60	1 433 156
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	60 980	130 972	111	0	0	0	247	192 310
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 2010/2011 fiscal year (continued)

Economic classification Functional classification		Table 2 Cash payments for operating activities							TOTAL (21 - 29) R '000
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	
707	HEALTH	804 722	3 287 428	483	0	0	0	5 840	4 098 473
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	727 162	3 113 936	458	0	0	0	5 338	3 846 894
7076	Health n.e.c.	77 560	173 492	25	0	0	0	502	251 579
708	RECREATION, CULTURE AND RELIGION	900 974	1 246 293	6 852	33 298	31 593	0	115 401	2 334 411
7081	Recreational and sporting services	224 564	197 029	1 758	0	28 593	0	2 844	454 788
7082	Cultural services	600 835	973 889	4 965	33 298	3 000	0	80 256	1 696 243
7083	Broadcasting and publishing services	61 027	65 635	93	0	0	0	32 203	158 958
7084	Religious and other community services	0	0	0	0	0	0	0	0
7085	R&D Recreation, culture and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	14 548	9 740	36	0	0	0	98	24 422
709	EDUCATION	217 964	1 609 962	174	0	0	0	1 847 080	3 675 180
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	28 811	31 877	0	0	0	0	112	60 800
7093	Postsecondary non tertiary education (e.g. ABET)	33 510	20 253	79	0	0	0	0	53 842
7094	Tertiary education	40 710	1 201 577	51	0	0	0	1 846 350	3 088 688
7095	Education not definable by level	20 282	33 791	44	0	0	0	0	54 117
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.	94 651	322 464	0	0	0	0	618	417 733

Table C - Statement of sources and uses of cash for the 2010/2011 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	2 918 584	5 641 455	47 554	0	0	21 991 764	27 690	30 627 047
7101	Sickness and disability	150 062	1 359 081	2 467	0	0	3 385 583	0	4 897 193
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	506 249	481 518	0	0	0	5 847 285	0	6 835 052
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.	2 262 273	3 800 856	45 087	0	0	12 758 896	27 690	18 894 802

Table C - Statement of sources and uses of cash for the 2010/2011 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
70	GENERAL GOVERNMENT SERVICES	5 400 399	48 082	2 645	1 174 468	6 625 594
701	GENERAL PUBLIC SERVICES	1 160 666	19 454	864	97	1 181 081
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	838 066	7	0	97	838 170
7012	Foreign economic aid	0	0	0	0	0
7013	General services	161 022	19 046	864	0	180 932
7014	Basic research	158 503	401	0	0	158 904
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	3 075	0	0	0	3 075
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	29 000	3 300	0	0	32 300
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.	29 000	3 300	0	0	32 300
703	PUBLIC ORDER AND SAFETY	110 083	20	0	0	110 103
7031	Police services	18 076	20	0	0	18 096
7032	Fire protection services	0	0	0	0	0
7033	Law courts	92 007	0	0	0	92 007
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 2010/2011 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
704	ECONOMIC AFFAIRS	1 706 942	2 244	0	1 070 096	2 779 282
7041	General economic, commercial and labour affairs	191 788	1 046	0	0	192 834
7042	Agriculture, forestry, fishing and hunting	42 721	288	0	1 070 096	1 113 105
7043	Fuel and energy	33 654	0	0	0	33 654
7044	Mining, manufacturing and construction	115 972	760	0	0	116 732
7045	Transport	1 191 173	56	0	0	1 191 229
7046	Communication	32 727	0	0	0	32 727
7047	Other industries	54 567	94	0	0	54 661
7048	R&D Economic affairs	44 340	0	0	0	44 340
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	380 560	19 178	0	37 954	437 692
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	374 848	19 102	0	37 954	431 904
7055	R&D Environmental protection	5 712	76	0	0	5 788
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	1 492 526	21	0	65 400	1 557 947
7061	Housing development	10 229	21	0	65 400	75 650
7062	Community development	5 154	0	0	0	5 154
7063	Water supply	1 476 322	0	0	0	1 476 322
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	821	0	0	0	821
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 2010/2011 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	151 819	3 456	0	54	155 329
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	R&D Health	147 487	3 456	0	54	150 997
7076	Health n.e.c.	4 332	0	0	0	4 332
708	RECREATION, CULTURE AND RELIGION	259 640	244	1 781	0	261 665
7081	Recreational and sporting services	7 582	21	0	0	7 603
7082	Cultural services	246 885	220	1 781	0	248 886
7083	Broadcasting and publishing services	4 892	3	0	0	4 895
7084	Religious and other community services	0	0	0	0	0
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	281	0	0	0	281
709	EDUCATION	21 313	165	0	0	21 478
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	1 294	0	0	0	1 294
7093	Postsecondary non tertiary education (e.g. ABET)	893	110	0	0	1 003
7094	Tertiary education	8 802	0	0	0	8 802
7095	Education not definable by level	4 186	0	0	0	4 186
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	6 138	55	0	0	6 193

Table C - Statement of sources and uses of cash for the 2010/2011 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)
		R '000	R '000	R '000	R '000	R '000
710	SOCIAL PROTECTION	87 850	0	0	867	88 717
7101	Sickness and disability	6 076	0	0	0	6 076
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	13 191	0	0	867	14 058
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	0	0	0	0	0
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	68 583	0	0	0	68 583

Table C - Statement of sources and uses of cash for the 2010/2011 fiscal year (continued)

	R '000
Table 4 Sale of non-financial assets	544 273
311 Fixed assets	518 204
312 Strategic stocks	0
313 Valuables	19
314 Non produced assets	26 050

Table C - Statement of sources and uses of cash for the 2010/2011 fiscal year (continued)

	R '000
Table 5 Net acquisition of financial assets other than cash	14 673 612
321 Domestic	14 673 612
322 Foreign	0

Table C - Statement of sources and uses of cash for the 2010/2011 fiscal year (concluded)

	R '000
Table 6 Net incurrence of liabilities	92 293
331 Domestic	92 293
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 2010/2011 fiscal year |
| Table 2 | Economic and functional classification of cash payments for operating activities for the 2010/2011 fiscal year |
| Table 3 | Economic and functional classification of the purchases of non-financial assets for the 2010/2011 fiscal year |
| Table 4 | Economic classification of the sales of non-financial assets for the 2010/2011 fiscal year |
| Table 5 | Economic classification of the net acquisition of financial assets other than cash for the 2010/2011 fiscal year |
| Table 6 | Economic classification of the net incurrence of liabilities for the 2010/2011 fiscal year |
| Table 7 | Economic and functional classification of cash payments for operating activities for the 2010/2011 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 2010/2011 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 2010/2011 fiscal year, ended 31 March 2011. National and provincial extra-budgetary accounts and funds consist of 218 institutions for the 2010/2011 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 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) Academy of Science South Africa
- 6) Africa Institute of South Africa
- 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) Media, Advertising, Publishing, Printing and Packaging (MAPPP)
- 15) Municipal Demarcation Board
- 16) National Metrology Institute of South Africa
- 17) Parliamentary Villages Management Board
- 18) Public Service Sector Education and Training Authority (PSETA)
- 19) South African Local Government Association
- 20) State Information Technology Agency (SITA)
- 21) Public Administration Leadership and Management Academy (PALAMA)
- 22) The International Marketing Council of South Africa

Defence

- 23) Armaments Corporation of South Africa (Armcor)
- 24) Safety and Security Sector Education and Training Authority (SASSETA)
- 25) Special Defence Account

Law courts

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

Police services

- 33) Financial Intelligence Centre
- 34) Road Traffic Management Corporation (RTMC)

Education: pre-primary, primary, secondary and tertiary

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

Health

- 43) Council for Medical Schemes
- 44) Health and Welfare Sector Education and Training Authority (HWSETA)
- 45) King George V Silver Fund for Tuberculosis
- 46) National Health Laboratory Service
- 47) South African Medical Research Council
- 48) South African National Aids Trust

Social protection

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

Housing and community amenities

- 59) Breede-Overberg Catchment Management Agency (BOCMA)
- 60) Housing Development Agency
- 61) Independent Development Trust
- 62) Inkomati Catchment Management Agency
- 63) National Development Agency
- 64) National Home Builders Registration Council
- 65) National Urban Reconstruction and Housing Agency (NURCHA)
- 66) Rural Housing Loan Fund
- 67) The Social Housing Regulatory Authority

Recreation

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

Culture and religion

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

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

Environmental protection

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

Water services

- 131) Local Government Sector Education and Training Authority (LGSETA)
- 132) Water Research Commission
- 133) Water Trading Entity

Fuel and energy

- 134) Energy Sector Education and Training Authority (ESETA)
- 135) National Energy Regulator of South Africa
- 136) National Nuclear Regulator
- 137) South African National Energy Research Institute (SANERI)

Agriculture, forestry, fishing and hunting

- 138) Agricultural Sector Education and Training Authority (AGRISETA)
- 139) Agricultural Land Holdings Account
- 140) Agriculture Research Council
- 141) Forest Industries Education and Training Authority (FIETA)
- 142) Ingonyama Trust Fund Board
- 143) KwaZulu-Natal Agricultural Development Trust trading as Agri Business Development Agency
- 144) Marine Living Resources Fund
- 145) National Agricultural Marketing Council
- 146) Ncera Farms

Mining

- 147) Council for Geoscience
- 148) Mine Health and Safety Council
- 149) Mining Qualifications Authority (MQA)
- 150) South African Diamond and Precious Metals Regulator

Manufacturing

- 151) Chemical Industries Education and Training Authority (CHIETA)
- 152) Clothing, Textiles, Footwear and Leather Sector Education and Training Authority (CTFL SETA)
- 153) Food and Beverages Manufacturing Industry Sector Education and Training Authority (FOODBEV SETA)
- 154) Government Printing Works Trading Account
- 155) Manufacturing, Engineering and Related Services Education and Training Authority (MERSETA)
- 156) Sheltered Employment Factories (13 factories)

Construction

- 157) Construction Education and Training Authority (CETA)
- 158) Construction Industry Development Board
- 159) Council for the Built Environment

Transport

- 160) Cross-Border Road Transport Agency
- 161) Driving Licence Card Trading Account
- 162) Free State Fleet Management Trading Entity
- 163) Gautrain Management Agency
- 164) g-Fleet Management (Gauteng Province)
- 165) Government Motor Transport Trading Entity (Western Cape)
- 166) Ports Regulator of South Africa
- 167) Railway Safety Regulator
- 168) Roads Agency Limpopo
- 169) South African Civil Aviation Authority
- 170) South African Maritime Safety Authority
- 171) Transport Education and Training Authority (TETA)

Communication

- 172) Independent Communications Authority of South Africa (ICASA)
- 173) Information Systems, Electronics and Telecommunication Technologies (ISETT)
- 174) Universal Service and Access Agency of South Africa
- 175) Universal Service and Access Fund

Other industries

- 176) Destination Marketing Organisation trading as Cape Town Routes Unlimited
- 177) Eastern Cape Tourism Board
- 178) Free State Tourism Authority
- 179) Gauteng Tourism Authority
- 180) KwaZulu-Natal Tourism Authority
- 181) Limpopo Tourism
- 182) Northern Cape Tourism Authority
- 183) South African Tourism
- 184) Tourism and Hospitality Education and Training Authority (THETA)

General labour affairs

- 185) Commission for Conciliation, Mediation and Arbitration (CCMA)
- 186) National Economic Development and Labour Council (NEDLAC)
- 187) National Skills Fund
- 188) Productivity South Africa

General economic and commercial affairs

- 189) Banking Sector Education and Training Authority (BANKSETA)
- 190) Companies and Intellectual Property Registration Office (CIPRO)
- 191) Competition Commission
- 192) Competition Tribunal
- 193) Eastern Cape Appropriate Technology Unit
- 194) Eastern Cape Socio-Economic Consultative Council
- 195) Financial Services Board
- 196) Gauteng Economic Development Agency
- 197) Independent Regulatory Board of Auditors
- 198) Insurance Sector Education and Training Authority (INSETA)
- 199) International Trade Administration Commission of South Africa
- 200) Invest North West
- 201) National Consumer Tribunal
- 202) National Credit Regulator
- 203) National Regulator for Compulsory Specifications
- 204) Office of the Ombud for Financial Service Providers
- 205) Perishable Products Export Control Board
- 206) Project Development Facility
- 207) Registration of Deeds Trading Account
- 208) Services Sector Education and Training Authority (Services SETA)
- 209) Small Enterprise Development Agency
- 210) South African Micro-Finance Apex Fund
- 211) South African National Accreditation System (SANAS)
- 212) South African Weather Service
- 213) Technical Assistance Unit (TAU)
- 214) The Western Cape Investment and Trade Promotion Agency
- 215) Trade and Investment KwaZulu-Natal
- 216) Trade and Investment Limpopo
- 217) Western Cape Provincial Development
- 218) 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 organs, 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 debt transactions (mainly interest)
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**

- Outpatient 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.

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.

Comparability with the previous year **15** For the second time this statistical release includes annual changes between the previous year (2009/2010) and current year (2010/2011) for the categories of cash flows from operating activities and cash flows from investments in non-financial assets. Annual changes for the functional classifications are also provided. The 2009/2010 classified information is generally comparable with the 2010/2011 information.

16 The following accounts and funds are included in the statistical release for the first time due to the economic institutional sector reclassification by the Public Sector Classification Committee (PSCC) and newly identified extra-budgetary institutions:

- Academy of Science South Africa (functionally classified as basic research)
- Armaments Corporation of South Africa (functionally classified as defence not elsewhere classified)
- Castle Control Board (functionally classified as cultural services)
- KwaZulu-Natal Agricultural Development Trust trading as Agri Business Development Agency (functionally classified as agriculture)
- Ncera Farms (functionally classified as agriculture)
- Office of the Ombud for Financial Service Providers (functionally classified as general economic and commercial affairs)
- Road Traffic Management Corporation (functionally classified as police services)

- Rural Housing Loan Fund (functionally classified as housing and community amenities: housing development)
- South African National Energy Research Institution (functionally classified as research development: fuel and energy)
- State Information Technology Agency (functionally classified as other general services)
- The Social Housing Regulatory Authority (functionally classified as housing and community amenities: housing development)

17 The following accounts and funds were previously included but are now excluded due to the economic institutional sector reclassification by the Public Sector Classification Committee and some institutions which no longer exist:

- Council for Scientific and Industrial Research (functionally classified basic research)
- Institute for Public Finance Auditing (functionally classified as general services)
- Social Housing Foundation (functionally classified as housing and community amenities)
- Umsobomvu Youth Fund (functionally classified as housing and community amenities)
- Eastern Cape Youth Commission (functionally classified as culture and religion)
- National Youth Commission (functionally classified as culture and religion)
- National Empowerment Fund (functionally classified as general economic and commercial affairs)
- South African Bureau of Standard (functionally classified as general economic and commercial affairs)
- South African National Road Agency Limited (functionally classified as transport)

The Public Sector Classification Committee (PSCC)

18 The Public Sector Classification Committee (PSCC) consists of SARB, Stats SA, and NT. The purpose of the PSCC is to coordinate the economic institutional classification of the public sector units and subsectors for purposes of reporting to national and international stakeholders. The classification lists are made public by the SARB to inform stakeholders of the scope of the public sector and sub-sectors. The three primary stakeholders signed a Memorandum of Understanding. Classification of public sector institutions has taken place for the year ending 31 March 2010. Currently the PSCC is in the process of identifying and classifying public sector institutions for the year ending 31 March 2011.

Related publications

19 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

AGRISETA	Agricultural Sector Education and Training Authority
ARMSCOR	Armaments Corporation of South Africa
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
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
ISSET	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
PSCC	Public Sector Classification Committee
RTMC	Road Traffic Management Corporation
SANERI	South African National Energy Research Institute
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
SITA	State Information Technology Agency
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

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.

General information

Stats SA publishes approximately 300 different releases each year. It is not economically viable to produce them in more than one of South Africa's eleven official languages. Since the releases are used extensively, not only locally but also by international economic and social-scientific communities, Stats SA releases are published in English only.

Stats SA has copyright on this publication. Users may apply the information as they wish, provided that they acknowledge Stats SA as the source of the basic data wherever they process, apply, utilise, publish or distribute the data; and also that they specify that the relevant application and analysis (where applicable) result from their own processing of the data.

Advance release calendar

An advance release calendar is disseminated on www.statssa.gov.za/ Publications

Stats SA products

A complete set of Stats SA publications is available at Stats SA Library and the following libraries:

National Library of South Africa, Pretoria Division
National Library of South Africa, Cape Town Division
Natal Society Library, Pietermaritzburg
Library of Parliament, Cape Town
Bloemfontein Public Library
Johannesburg Public Library
Eastern Cape Library Services, King William's Town
Central Regional Library, Polokwane
Central Reference Library, Nelspruit
Central Reference Collection, Kimberley
Central Reference Library, Mmabatho

Stats SA also provides a subscription service.

Electronic services

A large range of data is available via online services. For more details about our electronic services, contact Stats SA's user information services at (012) 310 8600.

You can visit us on the Internet at: www.statssa.gov.za

Enquiries

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

Fax number: 012 321 6741 (technical enquiries)

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

Postal address: Private Bag X44, Pretoria, 0001

Produced by Stats SA