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# Statistical release

## P9102

# Financial statistics of extra-budgetary accounts and funds

## 2011/2012

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<b>Contents</b>	<b>Page</b>
<b>Key findings</b> .....	2
 <b>Tables</b>	
Table A Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2010/2011 and 2011/2012 fiscal years (summary).....	5
Table B Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2010/2011 and 2011/2012 fiscal years (summary).....	11
Annexure A Information on disaggregated tables available on the Stats SA website.....	26
<b>Explanatory notes</b> .....	27
<b>Glossary</b> .....	40
<b>General information</b> .....	43

## Key findings

The net change in the stock of cash from the national and provincial extra-budgetary accounts and funds amounted to R10 787 million for the 2011/2012 fiscal year.

*Cash receipts from operating activities amounted to R136 376 million and cash payments for operating activities amounted to R100 264 million, resulting in a net cash inflow from operating activities of R36 112 million for the 2011/2012 fiscal year ending 31 March 2012. Purchases of non-financial assets amounted to R9 672 million for 2011/2012. Sales of non-financial assets amounted to R1 232 million for the 2011/2012 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R8 440 million. The net acquisition of financial assets other than cash amounted to R16 860 million for the 2011/2012 fiscal year. The net incurrence of liabilities amounted to a cash outflow of R25 million. This resulted in a net cash outflow from financing activities of R16 885 million for the 2011/2012 fiscal year. The total net change in the stock of cash for extra-budgetary accounts and funds amounted to R10 787 million (see Table A, p. 5).*

*The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R109 936 million from the national and provincial extra-budgetary accounts and funds for the 2011/2012 fiscal year was social protection (R29 541 million, contributing 26,9%); followed by economic affairs (R22 732 million or 20,7%); general public services (R21 692 million or 19,7%); housing and community amenities (R9 706 million or 8,8%); defence (R6 530 million or 5,9%); education (R5 954 million or 5,4%); health (R4 487 million or 4,1%); environmental protection (R4 178 million or 3,8%); public order and safety (R2 580 million or 2,3%) and recreation, culture and religion (R2 534 million or 2,3%) (see Table B, p. 11 and Figure 3, p. 12).*

## **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 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**

Cash receipts from operating activities increased by R21 291 million from R115 085 million in 2010/2011 to R136 376 million in 2011/2012. This increase was mainly due to an increase in other receipts and grants received.

The increase of R9 904 million in grants received from R50 394 million in 2010/2011 to R60 298 million in 2011/2012 was mainly due to an increase in transfers from the national government to the National Student Financial Aid Scheme, the Special Defence Account and the Agricultural Land Holdings Account.

The increase of R8 906 million in other receipts from R32 470 million in 2010/2011 to R41 376 million in 2011/2012 was mainly due to the increase in incidental sales by the Water Trading Entity, the Unemployment Insurance Fund and the Compensation Fund.

The increase of R2 754 million in taxes collected from R15 500 million in 2010/2011 to R18 254 million in 2011/2012 was mainly due to increases in fuel levies collected by the Road Accident Fund and foreign exchange transactions by the Special Defence Account and municipal levies collected by the South African Local Government Association.

Cash payments for operating activities increased by R9 769 million from R90 495 million in 2010/2011 to R100 264 million in 2011/2012. The increase was mainly due to increases in other payments and purchases of goods and services.

The largest contributor to total cash payments for operating activities for the 2011/2012 fiscal year was purchases of goods and services (R47 819 million), followed by compensation of employees (R23 289 million), social benefits (R20 947 million), other payments (R6 345 million), interest (R1 421 million), grants (R339 million) and subsidies (R105 million) (see Table A, p. 5, Figure 1, p. 6).

The increase of R5 263 million in purchases of goods and services from R42 556 million in 2010/2011 to R47 819 million in 2011/2012 was mainly due to an increase in purchases of goods and services by the Water Trading Entity, the State Information Technology Agency and the National Student Financial Aid Scheme.

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The increase of R3 676 million in other payments from R2 669 million in 2010/2011 to R6 345 million in 2011/2012 was mainly due to increases in transfers to households by the National Student Financial Aid Scheme, the National Skills Fund and capital transfer payments to social housing institutions by the Social Housing Regulatory Authority.

The increase of R2 017 million in compensation of employees from R21 272 million in 2010/2011 to R23 289 million in 2011/2012 was mainly due to an increase in compensation of employees by the South African Revenue Service, the National Research Foundation and the Auditor General of South Africa.

The increase of R204 million in grants from R135 million in 2010/2011 to R339 million in 2011/2012 was mainly due to increases in transfer payments to foreign governments by the African Renaissance and International Cooperation Fund and transfer payments to the Sector Education and Training Authorities by the National Skills Fund.

The increase of R2 741 million in purchases of non-financial assets from R5 400 million in 2010/2011 to R8 141 million in 2011/2012 was mainly due to increases in capital expenditure on other constructions by the Water Trading Entity and the Roads Agency Limpopo and acquisition of land by the Agricultural Land Holdings Account.

The decrease of R352 million in interest from R1 773 million in 2010/2011 to R1 421 million in 2011/2012 was mainly due to a decrease in interest paid by the Water Trading Entity and the Road Accident Fund.

The decrease of R1 045 million in social benefits from R21 992 million in 2010/2011 to R20 947 million in 2011/2012 was mainly due to a decrease in payments of social grants to households by the Compensation Fund, the Road Accident Fund and the Unemployment Insurance Fund.

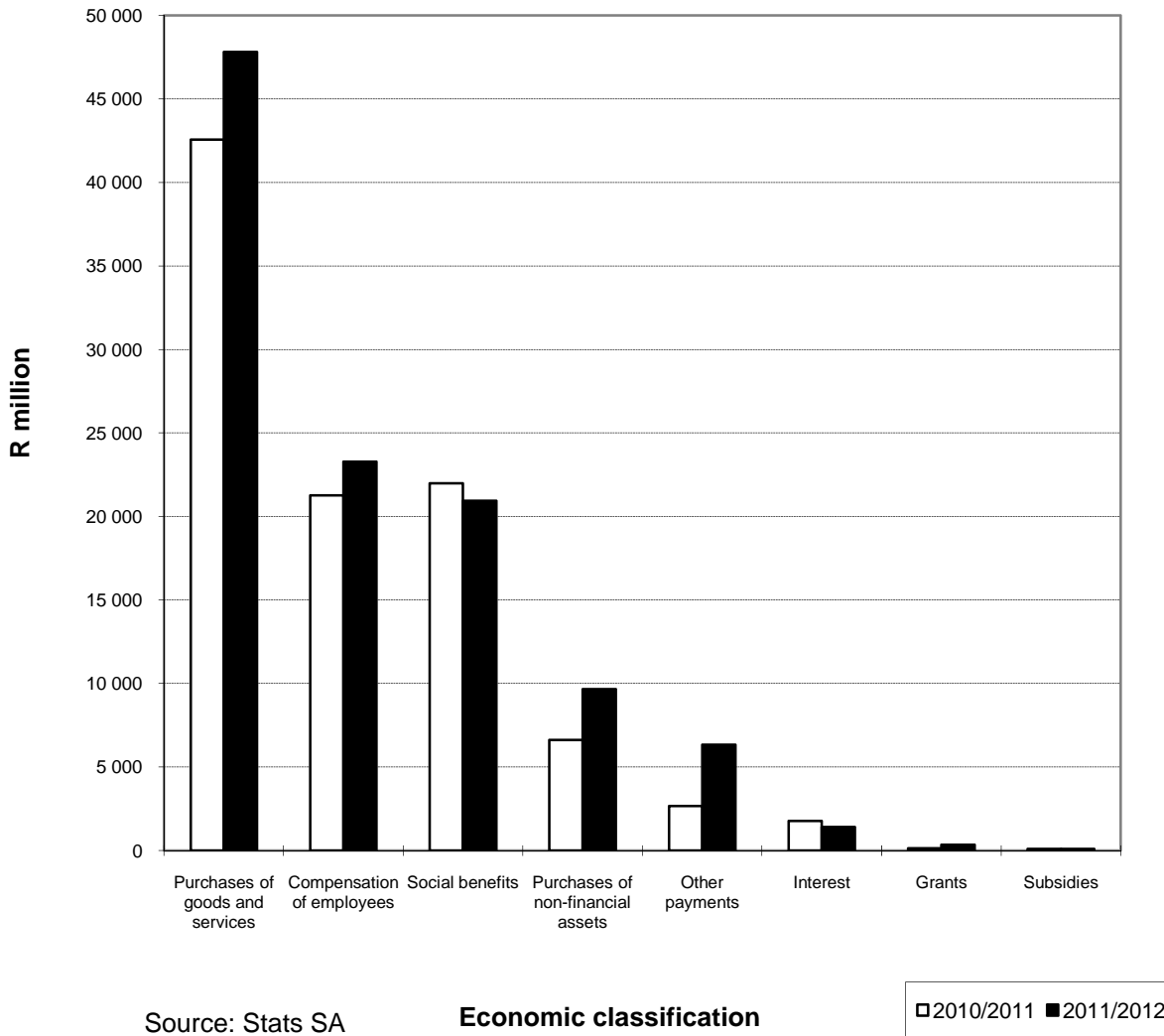
**Table A - Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2010/2011 and 2011/2012 fiscal years (summary) <sup>1</sup>**

GFS 2001 codes	Economic classification of sources and uses of cash	2010/2011 <sup>2</sup>	2011/2012	Change between 2010/2011 and 2011/2012
		R million	R million	R million
	<b>Cash flows from operating activities:</b>			
	Cash receipts from operating activities <b>a</b>	115 085	136 376	21 291
11	Taxes	15 500	18 254	2 754
12	Social contributions	16 721	16 447	-274
13	Grants	50 394	60 298	9 904
14	Other receipts	32 470	41 376	8 906
	Cash payments for operating activities <b>b</b>	90 495	100 264	9 769
21	Compensation of employees	21 272	23 289	2 017
22	Purchases of goods and services	42 556	47 819	5 263
24	Interest	1 773	1 421	-352
25	Subsidies	99	105	6
26	Grants	135	339	204
27	Social benefits	21 992	20 947	-1 045
28	Other payments	2 669	6 345	3 676
	<i>Net cash flow from operating activities:(outflow)/ inflow (a-b)=c</i>	24 590	36 112	11 522
	<b>Cash flows from investments in non-financial assets:</b>			
	Purchases of non-financial assets <b>d</b>	6 626	9 672	3 046
611	Fixed assets	5 400	8 141	2 741
612	Inventories	48	42	-6
613	Valuables	3	2	-1
614	Non-produced assets	1 174	1 487	313
	Sales of non-financial assets <b>e</b>	544	1 232	688
311	Fixed assets	518	1 202	684
312	Inventories	0	0	0
313	Valuables	0	0	0
314	Non-produced assets	26	30	4
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow (e-d)=f</i>	-6 082	-8 440	
	<b>CASH SURPLUS/ (DEFICIT) (c+f)=g</b>	18 508	27 672	
	<b>Cash flows from financing activities:</b>			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow) <b>h</b>	14 674	16 860	
321	Domestic	14 674	16 860	
322	Foreign	0	0	
	Net incurrence of liabilities: cash (outflow)/ inflow <b>i</b>	92	-25	
331	Domestic	92	-25	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	-14 582	-16 885	
99999	<b>NET CHANGE IN THE STOCK OF CASH (g+j)=k</b>	<b>3 926</b>	<b>10 787</b>	

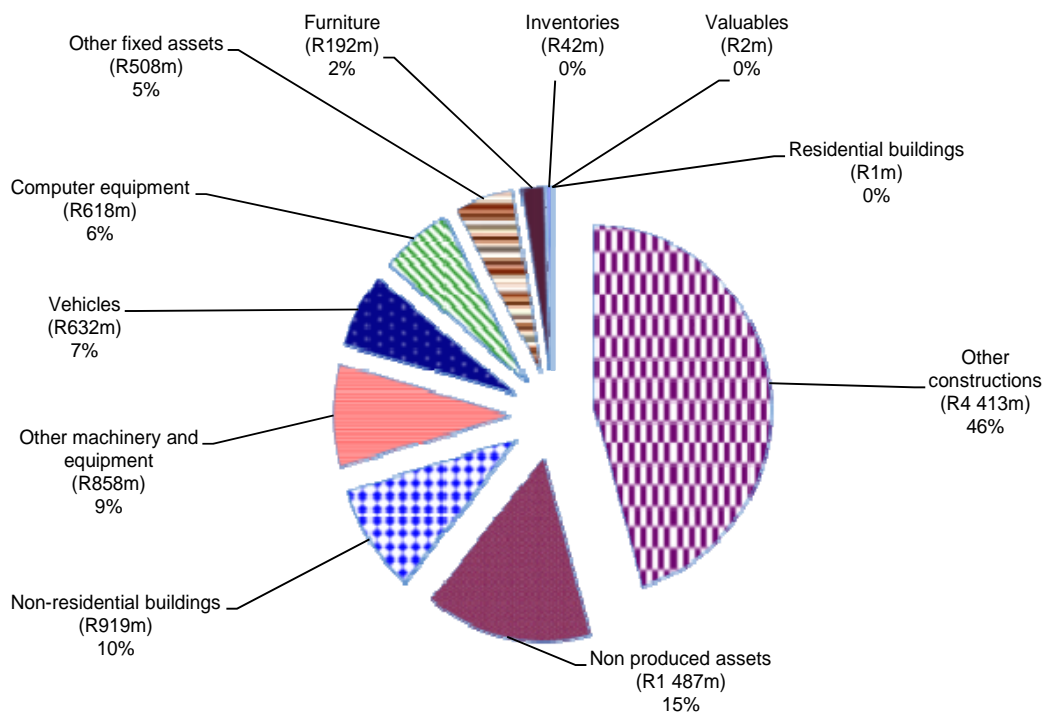
<sup>1</sup> The sum of the data may not necessarily add up to totals due to rounding-off of figures.

<sup>2</sup> Some of the figures have been revised since the previous publication.

**Figure 1 - Economic classification of cash payments for operating activities and purchases of non-financial assets for the 2010/2011 and 2011/2012 fiscal years**



**Figure 2 - Economic classification of cash payments for purchases of non-financial assets for the 2011/2012 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 11. 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 R12 816 million from R97 120 million in 2010/2011 to R109 936 million in the 2011/2012 fiscal year.

The increase of R3 648 million in cash payments for housing and community amenities from R6 058 million in 2010/2011 to R9 706 million in 2011/2012 was mainly due to increased cash payments by the Water Trading Entity, the Social Housing Regulatory Authority and the Independent Development Trust.

The increase of R2 257 million in cash payments for education from R3 697 million in 2010/2011 to R5 954 million in 2011/2012 was mainly due to increased cash payments by the National Student Financial Aid Scheme, the Education, Training and Development Practices Sector Education and Training Authority and the Mpumalanga Regional Training Trust.

The increase of R1 545 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R9 658 million in 2010/2011 to R11 203 million in 2011/2012 was mainly due to increased cash payments by the South African Revenue Service, the Auditor General of South Africa and the Financial and Accounting Services Sector Education and Training Authority.

The increase of R1 314 million in cash payments for general economic, commercial and labour affairs from R5 651 million in 2010/2011 to R6 965 million in 2011/2012 was mainly due to increased cash payments by the National Skills Fund, the Registration of Deeds Trading account and the Small Enterprise Development Agency.

The increase of R1 191 million in cash payments for agriculture, forestry, fishing and hunting from R1 996 million in 2010/2011 to R3 187 million in 2011/2012 can be mainly ascribed to increased cash payments by the Agricultural Land Holdings Account, the Agri Business Development Agency and the Marine Living Resources Fund.

The increase of R979 million in cash payments for transport from R3 077 million in 2010/2011 to R4 056 million in 2011/2012 was mainly due to increased cash payments by the Limpopo Roads Agency, the Free State Fleet Management Trading Entity and the g-Fleet Management Trading Entity.

The increase of R638 million in cash payments for general services from R4 709 million in 2010/2011 to R5 347 million in 2011/2012 can mainly be ascribed to increased cash payments by the State Information Technology Agency, the Local Government Sector Education and Training Authority and the South African Local Government Association.

The increase of R571 million in cash payments for environmental protection from R3 607 million in 2010/2011 to R4 178 million in 2011/2012 was mainly due to increased cash payments by South African National Parks, the Kwazulu-Natal Nature Conservation Board and the Mpumalanga Tourism and Parks Agency.

The increase of R426 million in cash payments for other industries from R1 917 million in 2010/2011 to R2 343 million in 2011/2012 was mainly due to increased cash payments by the Wholesale and Retail Sector Education and Training Authority, the Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority and South African Tourism.

The increase of R348 million in cash payments for mining, manufacturing and construction from R3 184 million in 2010/2011 to R3 532 million in 2011/2012 was mainly due to increased cash payments by the Manufacturing, Engineering and Related Services Sector Education and Training Authority, Chemical Industries Education and Training Authority and the inclusion of the newly established Fibre Processing and Manufacturing Sector Education and Training Authority (a merger between the Clothing, Textiles, Footwear and Leather Sector Education and Training Authority, the Forest Industries Education and Training Authority and the partial incorporation of the Media, Advertising, Publishing, Printing and Packaging Sector Education and Training Authority).

The increase of R299 million in cash payments for basic research from R3 067 million in 2010/2011 to R3 366 million in 2011/2012 was mainly due to increased cash payments by the South African National Space Agency, the Technology Innovation Agency and the National Research Foundation.

The increase of R263 million in cash payments for general public services not elsewhere classified from R1 279 million in 2010/2011 to R1 542 million in 2011/2012 can be mainly ascribed to increased cash payments by the Independent Electoral Commission and the Public Administration Leadership and Management Academy.

The increase of R249 million in cash payments for law courts from R1 764 million in 2010/2011 to R2 013 million in 2011/2012 was mainly due to increased cash payments by the Special Investigation Unit, Legal Aid South Africa and the Public Protector.

The increase of R233 million in cash payments for health from R4 254 million in 2010/2011 to R4 487 million in 2011/2012 was mainly due to increased cash payments by the National Health Laboratory Service, the Health and Welfare Sector Education and Training Authority and the Council for Medical Schemes.

The increase of R171 million in cash payments for foreign economic aid from R63 million in 2010/2011 to R234 million in 2011/2012 was mainly due to increased cash payments by the African Renaissance and International Co-operation Fund.

The decrease of R1 175 million in cash payments for social protection from R30 716 million in 2010/2011 to R29 541 million in 2011/2012 was mainly due to decreased cash payments by the Compensation Fund, the Road Accident Fund and the Unemployment Insurance Fund.

The decrease of R212 million in cash payments for defence from R6 742 million in 2010/2011 to R6 530 million in 2011/2012 was mainly due to decreased cash payments by the Armaments Corporation of South Africa.

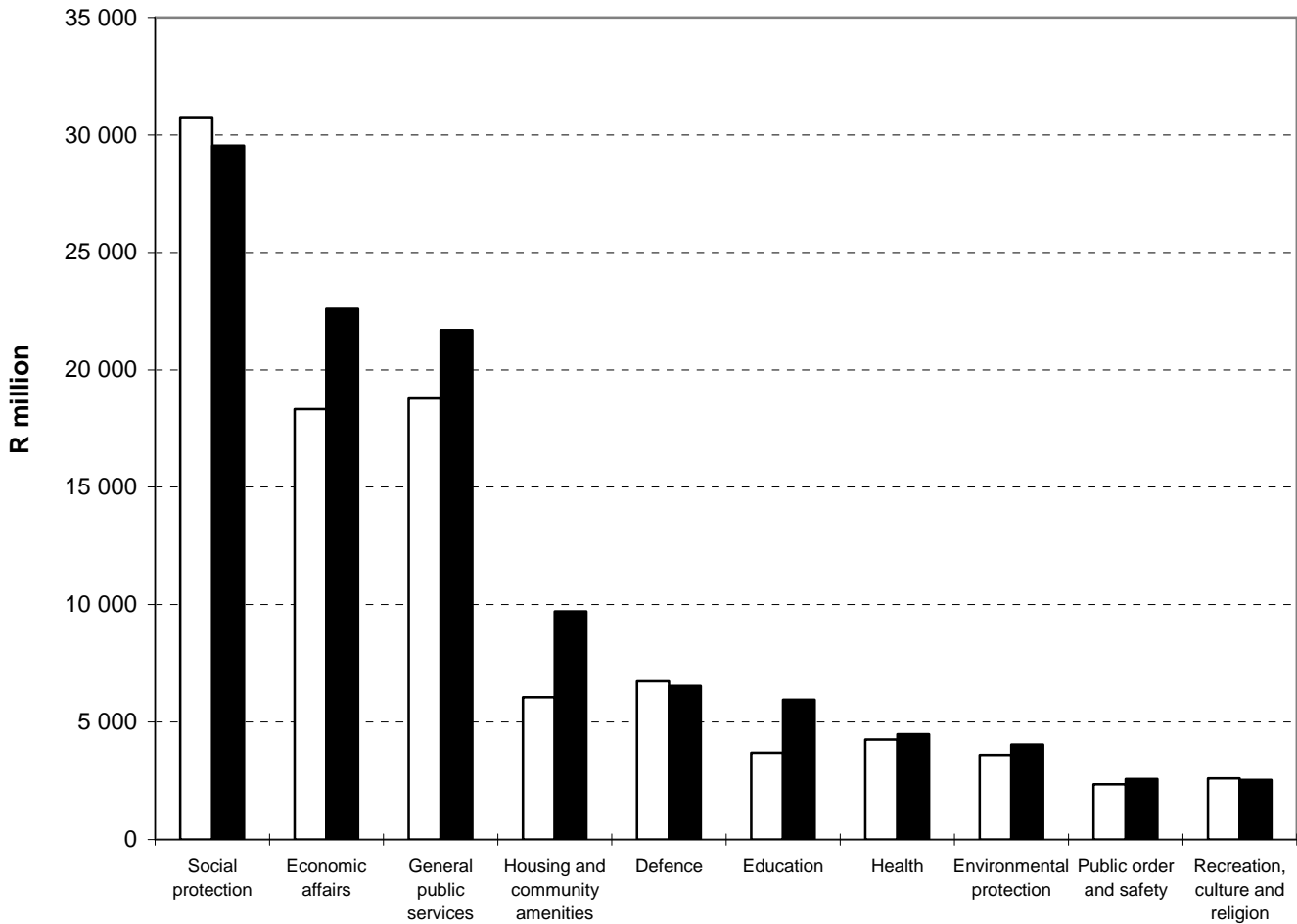
**Table B - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2010/2011 and 2011/2012 fiscal years (summary) <sup>1</sup>**

GFS 2001 codes	Type of service	2010/2011 <sup>2</sup>	2011/2012	Change between 2010/2011 and 2011/2012	Percentage of total cash payments 2011/2012
		R million	R million	R million	%
	<b>General government services</b>				
<b>701</b>	<b>General public services</b>				
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	9 658	11 203	1 545	10,2
7012	Foreign economic aid	63	234	171	0,2
7013	General services	4 709	5 347	638	4,9
7014	Basic research	3 067	3 366	299	3,1
7015	R&D General public services	0	0	0	0,0
7016	General public services n.e.c.	1 279	1 542	263	1,4
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
	<b>Total general public services</b>	<b>a 18 777</b>	<b>21 692</b>	<b>2 915</b>	<b>19,7</b>
<b>702</b>	<b>Defence</b>	<b>b 6 742</b>	<b>6 530</b>	<b>-212</b>	<b>5,9</b>
<b>703</b>	<b>Public order and safety</b>				
7031	Police	584	567	-17	0,5
7032	Fire protection services	0	0	0	0,0
7033	Law courts	1 764	2 013	249	1,8
7034	Prisons	0	0	0	0,0
	<b>Total public order and safety</b>	<b>c 2 347</b>	<b>2 580</b>	<b>233</b>	<b>2,3</b>
<b>704</b>	<b>Economic affairs</b>				
7041	General economic, commercial and labour affairs	5 651	6 965	1 314	6,3
7042	Agriculture, forestry, fishing and hunting	1 996	3 187	1 191	2,9
7043	Fuel and energy	470	480	10	0,4
7044	Mining, manufacturing and construction	3 184	3 532	348	3,2
7045	Transport	3 077	4 056	979	3,7
7046	Communications	883	882	-1	0,8
7047	Other industries	1 917	2 343	426	2,1
7048	R&D Economic affairs	1 147	1 287	140	1,2
	<b>Total economic affairs</b>	<b>d 18 325</b>	<b>22 732</b>	<b>4 407</b>	<b>20,7</b>
<b>705</b>	<b>Environmental protection</b>	<b>e 3 607</b>	<b>4 178</b>	<b>571</b>	<b>3,8</b>
<b>706</b>	<b>Housing and community amenities</b>	<b>f 6 058</b>	<b>9 706</b>	<b>3 648</b>	<b>8,8</b>
<b>707</b>	<b>Health</b>	<b>g 4 254</b>	<b>4 487</b>	<b>233</b>	<b>4,1</b>
<b>708</b>	<b>Recreation, culture and religion</b>	<b>h 2 598</b>	<b>2 534</b>	<b>-64</b>	<b>2,3</b>
<b>709</b>	<b>Education</b>	<b>i 3 697</b>	<b>5 954</b>	<b>2 257</b>	<b>5,4</b>
<b>710</b>	<b>Social protection</b>	<b>j 30 716</b>	<b>29 541</b>	<b>-1 175</b>	<b>26,9</b>
	<b>Total general government cash payments for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j)</b>	<b>k 97 120</b>	<b>109 936</b>	<b>12 816</b>	<b>100,0</b>

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

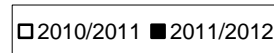
<sup>2</sup> Some of the figures have been revised since the previous publication.

**Figure 3 - Functional classification of cash payments for operating activities and purchase of non-financial assets for the 2010/2011 and 2011/2012 fiscal years**



Source: Stats SA

**Functional classification**



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## Notes

<b>Forthcoming issues</b>	<b>Issue</b>	<b>Expected release date</b>
	Financial statistics of extra-budgetary accounts and funds for 2012/2013	28 August 2014
<b>Purpose of this statistical release</b>	This statistical release provides financial statistics of cash transactions of extra-budgetary accounts and funds. Cash payments converted from accrual basis of recording for operating activities and purchases of non-financial assets for the 2011/2012 fiscal year were classified economically and functionally.	
<b>Expected changes in next issue</b>	No changes are expected regarding the scope and classification of income and expenditure.	

**PJ Lehohla**  
**Statistician-General**

Table C - Statement of sources and uses of cash for the 2011/2012 fiscal year

	R '000
Table 1 Cash receipts from operating activities	136 375 563
11 Taxes	18 254 100
12 Social contributions	16 446 943
13 Grants	60 298 329
14 Other receipts	41 376 191

Table C - Statement of sources and uses of cash for the 2011/2012 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	
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	23 289 278	47 818 517	1 420 987	104 567	338 990	20 946 820	6 345 294	100 264 453
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	8 544 544	11 300 770	68 667	0	242 275	0	415 226	20 571 482
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	6 599 030	3 411 303	31 528	0	0	0	408 281	10 450 142
7012	Foreign economic aid	0	0	0	0	234 455	0	0	234 455
7013	General services	593 778	4 645 795	34 722	0	7 820	0	1 116	5 283 231
7014	Basic research	880 717	2 241 790	2 103	0	0	0	4 233	3 128 843
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	471 019	1 001 882	314	0	0	0	1 596	1 474 811
7017	Public debt transactions (mainly interest)	0	0	0	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
<b>702</b>	<b>DEFENCE</b>	505 000	5 349 825	10 100	48 800	0	0	606 975	6 520 700
7021	Military defence	0	5 125 025	0	0	0	0	606 975	5 732 000
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.	505 000	224 800	10 100	48 800	0	0	0	788 700
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	1 449 215	938 533	1 945	0	0	0	139 513	2 529 206
7031	Police services	219 745	332 010	511	0	0	0	1 177	553 443
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	1 229 470	606 523	1 434	0	0	0	138 336	1 975 763
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 2011/2012 fiscal year (continued)

Economic classification  Functional classification		Table 2 Cash payments for operating activities							TOTAL
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21 - 29)
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	4 615 058	13 106 590	22 001	12 883	91 546	0	747 835	18 595 913
7041	General economic, commercial and labour affairs	1 995 523	4 153 710	3 523	12 668	10 784	0	679 232	6 855 440
7042	Agriculture, forestry, fishing and hunting	44 627	1 052 530	132	0	3 646	0	37	1 100 972
7043	Fuel and energy	177 628	294 122	63	0	0	0	0	471 813
7044	Mining, manufacturing and construction	474 880	2 879 001	1 238	0	64 185	0	5 356	3 424 660
7045	Transport	621 154	1 767 140	3 449	0	0	0	3 546	2 395 289
7046	Communication	235 782	629 362	361	215	203	0	241	866 164
7047	Other industries	326 772	1 898 313	11 477	0	12 728	0	56 684	2 305 974
7048	R&D Economic affairs	738 692	432 412	1 758	0	0	0	2 739	1 175 601
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	1 794 446	1 946 362	23 181	0	0	0	26 204	3 790 193
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	1 759 050	1 932 659	23 097	0	0	0	26 204	3 741 010
7055	R&D Environmental protection	35 396	13 703	84	0	0	0	0	49 183
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	1 207 569	3 227 314	1 263 173	0	0	0	601 092	6 299 148
7061	Housing development	251 888	458 608	14 478	0	0	0	520 820	1 245 794
7062	Community development	290 411	231 753	722	0	0	0	79 999	602 885
7063	Water supply	632 130	2 394 752	1 247 774	0	0	0	114	4 274 770
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	33 140	142 201	199	0	0	0	159	175 699
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 2011/2012 fiscal year (continued)

Economic classification  Functional classification		Table 2 Cash payments for operating activities							TOTAL
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21 - 29)
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
<b>707</b>	<b>HEALTH</b>	784 002	3 466 903	523	0	0	0	9 480	4 260 908
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	698 164	3 221 667	523	0	0	0	8 872	3 929 226
7076	Health n.e.c.	85 838	245 236	0	0	0	0	608	331 682
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	971 380	1 169 809	4 341	42 884	4 250	0	164 226	2 356 890
7081	Recreational and sporting services	274 382	239 322	294	0	0	0	42 755	556 753
7082	Cultural services	622 532	845 958	3 948	42 884	4 250	0	86 471	1 606 043
7083	Broadcasting and publishing services	60 942	75 611	98	0	0	0	34 858	171 509
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.	13 524	8 918	1	0	0	0	142	22 585
<b>709</b>	<b>EDUCATION</b>	239 737	2 119 866	101	0	919	0	3 579 527	5 940 150
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	32 481	38 883	0	0	0	0	120	71 484
7093	Postsecondary non tertiary education (e.g. ABET)	36 295	33 129	40	0	0	0	0	69 464
7094	Tertiary education	47 572	1 651 444	41	0	0	0	3 578 430	5 277 487
7095	Education not definable by level	17 487	21 837	20	0	0	0	268	39 612
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.	105 902	374 573	0	0	919	0	709	482 103

Table C - Statement of sources and uses of cash for the 2011/2012 fiscal year (continued)

Economic 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	
Functional classification									
710	<b>SOCIAL PROTECTION</b>	3 178 327	5 192 545	26 955	0	0	20 946 820	55 216	29 399 863
7101	Sickness and disability	210 289	973 395	2 457	0	0	2 803 493	0	3 989 634
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	572 307	562 096	0	0	0	5 636 771	0	6 771 174
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.	2 395 731	3 657 054	24 498	0	0	12 506 556	55 216	18 639 055

Table C - Statement of sources and uses of cash for the 2011/2012 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
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	8 141 228	41 573	1 703	1 487 284	9 671 788
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	1 119 663	858	37	0	1 120 558
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	752 542	0	0	0	752 542
7012	Foreign economic aid	0	0	0	0	0
7013	General services	63 306	90	0	0	63 396
7014	Basic research	236 341	768	0	0	237 109
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	67 474	0	37	0	67 511
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
<b>702</b>	<b>DEFENCE</b>	9 700	0	0	0	9 700
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.	9 700	0	0	0	9 700
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	50 720	65	0	0	50 785
7031	Police services	13 881	0	0	0	13 881
7032	Fire protection services	0	0	0	0	0
7033	Law courts	36 839	65	0	0	36 904
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 2011/2012 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
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>2 676 268</b>	<b>29 557</b>	<b>279</b>	<b>1 430 200</b>	<b>4 136 304</b>
7041	General economic, commercial and labour affairs	108 704	767	0	0	109 471
7042	Agriculture, forestry, fishing and hunting	646 059	10 070	0	1 430 200	2 086 329
7043	Fuel and energy	8 322	50	0	0	8 372
7044	Mining, manufacturing and construction	89 246	17 869	279	0	107 394
7045	Transport	1 660 323	283	0	0	1 660 606
7046	Communication	15 774	40	0	0	15 814
7047	Other industries	37 146	118	0	0	37 264
7048	R&D Economic affairs	110 694	360	0	0	111 054
7049	Economic affairs n.e.c.	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>335 602</b>	<b>2 396</b>	<b>0</b>	<b>50 019</b>	<b>388 017</b>
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	334 555	2 396	0	50 019	386 970
7055	R&D Environmental protection	1 047	0	0	0	1 047
7056	Environmental protection n.e.c.	0	0	0	0	0
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>3 401 907</b>	<b>5 289</b>	<b>0</b>	<b>0</b>	<b>3 407 196</b>
7061	Housing development	33 164	275	0	0	33 439
7062	Community development	6 441	0	0	0	6 441
7063	Water supply	3 361 862	5 014	0	0	3 366 876
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	440	0	0	0	440
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 2011/2012 fiscal year (continued)

Functional classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
<b>707</b>	<b>HEALTH</b>	224 895	476	0	726	226 097
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	221 469	77	0	726	222 272
7076	Health n.e.c.	3 426	399	0	0	3 825
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	173 278	2 672	1 387	0	177 337
7081	Recreational and sporting services	18 066	149	0	0	18 215
7082	Cultural services	150 422	2 377	1 387	0	154 186
7083	Broadcasting and publishing services	4 651	146	0	0	4 797
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.	139	0	0	0	139
<b>709</b>	<b>EDUCATION</b>	14 154	16	0	0	14 170
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	949	0	0	0	949
7093	Postsecondary non tertiary education (e.g. ABET)	934	0	0	0	934
7094	Tertiary education	4 634	0	0	0	4 634
7095	Education not definable by level	624	0	0	0	624
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	7 013	16	0	0	7 029

Table C - Statement of sources and uses of cash for the 2011/2012 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
<b>710</b>	<b>SOCIAL PROTECTION</b>	135 041	244	0	6 339	141 624
7101	Sickness and disability	10 419	0	0	5 324	15 743
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	10 147	0	0	0	10 147
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.	114 475	244	0	1 015	115 734

Table C - Statement of sources and uses of cash for the 2011/2012 fiscal year (continued)

	R '000
Table 4 Sale of non-financial assets	1 232 057
311 Fixed assets	1 201 999
312 Strategic stocks	0
313 Valuables	280
314 Non produced assets	29 778



Table C - Statement of sources and uses of cash for the 2011/2012 fiscal year (continued)

	R '000
Table 5 Net acquisition of financial assets other than cash	16 859 668
321 Domestic	16 859 668
322 Foreign	0

Table C - Statement of sources and uses of cash for the 2011/2012 fiscal year (concluded)

	R '000
Table 6 Net incurrence of liabilities	-24 952
331 Domestic	-24 952
332 Foreign	0

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## **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 2011/2012 fiscal year  |
| Table 2 | Economic and functional classification of cash payments for operating activities for the 2011/2012 fiscal year  |
| Table 3 | Economic and functional classification of the purchases of non-financial assets for the 2011/2012 fiscal year   |
| Table 4 | Economic classification of the sales of non-financial assets for the 2011/2012 fiscal year  |
| Table 5 | Economic classification of the net acquisition of financial assets other than cash for the 2011/2012 fiscal year  |
| Table 6 | Economic classification of the net incurrence of liabilities for the 2011/2012 fiscal year  |
| Table 7 | Economic and functional classification of cash payments for operating activities for the 2011/2012 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 2011/2012 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 2011/2012 fiscal year, ended 31 March 2012. National and provincial extra-budgetary accounts and funds consist of 213 institutions for the 2011/2012 fiscal year (see explanatory note 9, pp.27 to 33 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 Financial statistics of the consolidated general government (P9119.4) statistical release.
- 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 (see column 263 of Disaggregated Table 2 available on the website).
- 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.

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**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) South African National Space Agency
- 10) Technology Innovation Agency

**Foreign economic aid**

- 11) African Renaissance and International Co-operation Fund

**General services**

- 12) Accounting and Financial Services Education and Training Authority (FASSET)
- 13) Brand South Africa
- 14) Electoral Commission of South Africa
- 15) Estate Agency Affairs Board of South Africa
- 16) Local Government Sector Education and Training Authority (LGSETA)
- 17) Municipal Demarcation Board
- 18) National Metrology Institute of South Africa
- 19) Parliamentary Villages Management Board
- 20) Public Service Sector Education and Training Authority (PSETA)
- 21) South African Local Government Association
- 22) State Information Technology Agency (SITA)
- 23) Public Administration Leadership and Management Academy (PALAMA)

**Defence**

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

**Law courts**

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

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**Police services**

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

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

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

**Health**

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

**Social protection**

- 50) Compensation Commissioner for Occupational Diseases
- 51) Compensation Fund
- 52) Disaster Relief 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
- 68) Water Research Commission
- 69) Water Trading Entity

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**Recreation**

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

**Culture and religion**

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

- 117) The State Theatre, Pretoria
- 118) Voortrekker and Ncome Museums
- 119) War Museum of the Boer Republic
- 120) Western Cape Cultural Commission
- 121) Western Cape Language Committee
- 122) William Humphrey's Art Gallery
- 123) Windybrow Centre for the Arts

### **Environmental protection**

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

### **Fuel and energy**

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

### **Agriculture, forestry, fishing and hunting**

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

### **Mining**

- 144) Council for Geoscience
- 145) Mine Health and Safety Council
- 146) Mining Qualifications Authority (MQA)
- 147) South African Diamond and Precious Metals Regulator

### **Manufacturing**

- 148) Chemical Industries Education and Training Authority (CHIETA)
- 149) Fibre Processing Manufacturing Sector Education and Training Authority
- 150) Food and Beverages Manufacturing Industry Sector Education and Training Authority (FOODBEV SETA)
- 151) Government Printing Works Trading Account
- 152) Manufacturing, Engineering and Related Services Education and Training Authority (MERSETA)
- 153) Sheltered Employment Factories (13 factories)



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**Construction**

- 154) Construction Education and Training Authority (CETA)
- 155) Construction Industry Development Board
- 156) Council for the Built Environment

**Transport**

- 157) Cross-Border Road Transport Agency
- 158) Driving Licence Card Trading Account
- 159) Free State Fleet Management Trading Entity
- 160) Gautrain Management Agency
- 161) g-Fleet Management Trading Entity
- 162) Government Motor Transport Trading Entity (Western Cape)
- 163) Ports Regulator of South Africa
- 164) Railway Safety Regulator
- 165) Roads Agency Limpopo
- 166) South African Civil Aviation Authority
- 167) South African Maritime Safety Authority

**Communication**

- 168) Independent Communications Authority of South Africa (ICASA)
- 169) Media, Advertising, Information and Communication Technologies Sector Education and Training Authority (MICT SETA)
- 170) Universal Service and Access Agency of South Africa
- 171) Universal Service and Access Fund

**Other industries**

- 172) Destination Marketing Organisation trading as Cape Town Routes Unlimited
- 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) Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority (CATHSSETA)

**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

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**General economic and commercial affairs**

- 184) Banking Sector Education and Training Authority (BANKSETA)
- 185) Companies and Intellectual Property Registration Commission
- 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 Regulator for Compulsory Specifications
- 199) Office of the Ombud for Financial Service Providers
- 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 Micro-Finance Apex Fund
- 206) South African National Accreditation System (SANAS)
- 207) South African Weather Service
- 208) Technical Assistance Unit (TAU)
- 209) The Western Cape Investment and Trade Promotion Agency
- 210) Trade and Investment KwaZulu-Natal
- 211) Trade and Investment Limpopo
- 212) Western Cape Provincial Development
- 213) 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 split into individual and collective services (see Table 7 as listed in Annexure A, p.26). 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.26). These categories are recommended by the 1993 System of National Accounts.

**Comparability with the previous year**      **15**      This statistical release includes annual changes between the previous year (2010/2011) and current year (2011/2012) 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 2010/2011 classified information is generally comparable with the 2011/2012 information.

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

- South African National Space Agency (functionally classified as basic research)
- Fibre Processing Manufacturing Sector Education and Training Authority (functionally classified as manufacturing)
- Media, Advertising, Information and Communication Technologies Sector Education and Training Authority (functionally classified as communications)

- 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:
- MAPPP SETA (functionally classified general services)
  - CTFL SETA (functionally classified as manufacturing)
  - FIETA (functionally classified as agriculture, forestry, fishing and hunting)
  - High School Vorentoe Disaster Fund (functionally classified as social protection)
  - Phakisa Sports Events and Development Corporation (functionally classified as recreation)

**The Public Sector Classification Committee (PSCC)**

- 18** The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), Statistics South Africa (Stats SA), and National Treasury (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 2011. Currently the PSCC is classifying the public sector institutions for the year ending 31 March 2012.

**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
CATHSSETA	Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority
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
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
MICT SETA	Media, Advertising, Information and Communication Technologies Sector 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
SANERI	South African National Energy Research Institute
SANAS	South African National Space Agency
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
W&RSETA	Wholesale and Retail Sector Education and Training Authority



## Glossary

<b>Accrual basis of recording</b>	Accrual basis of recording means that flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
<b>Capital expenditure</b>	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.
<b>Capital transfers</b>	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.
<b>Cash basis of recording</b>	Cash basis of recording means that transactions are captured when cash is received or when cash payments are made.
<b>Collective services</b>	Services provided collectively to the community, particularly applicable to services such as general administration, public order or safety and economic services.
<b>Compensation of employees</b>	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.
<b>Cultivated assets</b>	Consist of animals and plants that are used repeatedly or continuously for more than one year to produce other goods or services.
<b>Dwellings</b>	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.
<b>Economic classification</b>	A measure of the nature and economic effect of government operations on the economy of the country.
<b>Extra-budgetary accounts and funds</b>	Extra-budgetary accounts and funds refer to accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal budgetary procedures e.g. trading accounts and general government accounts.

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<b>Financial assets</b>	Financial assets consist of financial claims, monetary gold, and Special Drawing Rights (SDRs) allocated by the International Monetary Fund (IMF).
<b>Financial public corporations</b>	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: Financial institutions may be entirely or mainly owned and/or controlled by the government in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
<b>Fixed assets</b>	Fixed assets are produced assets that are used repeatedly or continuously in production processes for more than one year.
<b>Functional classification</b>	Classification of expenditure according to the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote various services and objectives rendered to the community.
<b>GFS Manual (2001)</b>	The manual describes a specialised macroeconomic statistical system (Government Finance Statistics system) designed to support fiscal analysis.
<b>Government consumption expenditure</b>	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.
<b>Grants</b>	Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation.
<b>Households</b>	Household may be defined as individuals or a small group of persons who share the same living accommodation.
<b>Individual services</b>	Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons.
<b>Intangible fixed assets</b>	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.
<b>Inventories</b>	Inventories are goods and services held by producers for sale, use in production, or other use at a later date.
<b>Liabilities</b>	A present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.
<b>Machinery and equipment</b>	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
<b>Non-financial public corporations</b>	Government owned and/or controlled units, which sell industrial or commercial goods and services to the public on a large scale.

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<b>Non-produced assets</b>	Non-produced assets consist of tangible assets, natural occurring assets over which ownership is enforced. Natural occurring assets include land, subsoil assets and other naturally occurring assets.
<b>Non-profit institutions serving households (NPISH)</b>	Non-profit institutions which are mainly engaged in non-market production and serve households.
<b>Non-residential buildings</b>	All buildings other than dwellings. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants.
<b>Other structures</b>	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.
<b>Residential buildings</b>	All buildings that are used entirely or primarily as residences and include flats, hostels and nursing homes.
<b>Social benefits</b>	Social benefits are transfers in cash or in kind to protect the entire population or specific segment of it against certain social risks.
<b>Social contributions</b>	Social contributions are actual receipt from either employer on behalf of their employee or from employee, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for their contributors, their dependents or their survivors.
<b>Subsidies</b>	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.
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