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Statistical release

P9102

Financial statistics of extra-budgetary accounts and funds

2012/2013

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Key findings

The net change in the stock of cash from the national and provincial extra-budgetary accounts and funds amounted to R8 542 million for the 2012/2013 fiscal year.

Cash receipts from operating activities amounted to R150 087 million and cash payments for operating activities amounted to R113 888 million. This resulted in a net cash inflow from operating activities of R36 199 million for the 2012/2013 fiscal year ending 31 March 2013. Purchases of non-financial assets amounted to R9 428 million for the 2012/2013 fiscal year. Sales of non-financial assets amounted to R1 314 million for the 2012/2013 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R8 114 million. The net acquisition of financial assets other than cash amounted to R19 534 million for the 2012/2013 fiscal year. The net incurrence of liabilities amounted to a cash outflow of R9 million. This resulted in a net cash outflow from financing activities of R19 543 million for the 2012/2013 fiscal year. The total net change in the stock of cash for extra-budgetary accounts and funds amounted to R8 542 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 R123 316 million from the national and provincial extra-budgetary accounts and funds for the 2012/2013 fiscal year was social protection (R33 963 million, contributing 27,5%), followed by economic affairs (R25 095 million or 20,4%); general public services (R23 580 million or 19,1%); housing and community amenities (R11 635 million or 9,4%); education (R8 127 million or 6,6%); health (R6 103 million or 4,9%); defence (R4 896 million or 4,0%); environmental protection (R4 187 million or 3,4%); public order and safety (R2 987 million or 2,4%); and recreation, culture and religion (R2 742 million or 2,2%) (see Table B, p. 10 and Figure 3, p. 11).

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 R16 032 million from R134 055 million in 2011/2012 to R150 087 million in 2012/2013. This increase was mainly due to an increase in grants received and other receipts (which mainly consists of goods and services and interest).

The large increase of R5 960 million in grants received from R60 168 million in 2011/2012 to R66 128 million in 2012/2013 was mainly due to an increase in transfers from the national government to the National Research Foundation and the South African Revenue Service. The National Student Financial Aid Scheme received an amount of R6 846 million in 2012/2013 mainly from the Department of Higher Education and Training for the granting of loans and bursaries to eligible students attending public higher educational institutions.

The increase of R5 302 million in other receipts from R39 028 million in 2011/2012 to R44 330 million in 2012/2013 was mainly due to an increase in goods and services by the National Health Laboratory Service and the Water Trading Entity. The increase in interest received can be attributed to an increase in financial assets by the Compensation Fund.

The increase of R3 534 million in social contributions from R16 605 million in 2011/2012 to R20 139 million in 2012/2013 was mainly due to an increase in contributions collected from employers by the Compensation Fund, the Unemployment Insurance Fund and the Compensation Commissioner for Occupational Diseases in Mines and Works. These contributions are a very important source of revenue for these social security funds.

The increase of R1 236 million in taxes collected from R18 254 million in 2011/2012 to R19 490 million in 2012/2013 was mainly due to increases in fuel levies collected by the Road Accident Fund and the National Energy Regulator of South Africa and membership levies collected by the South African Local Government Association.

Cash payments for operating activities increased by R13 918 million from R99 970 million in 2011/2012 to R113 888 million in 2012/2013. The increase was mainly due to increases in other payments (which consist of transfers to households and non-profit institutions serving households) and social benefits.

The largest contributor to total cash payments for operating activities for the 2012/2013 fiscal year was purchases of goods and services (R49 367 million), followed by compensation of employees (R25 486 million), social benefits (R24 162 million), other payments (R10 538 million), grants (R2 245 million), interest (R1 972 million) and subsidies (R117 million) (see Table A, p. 5, Figure 1, p. 6).

The relatively high increase of R3 746 million in other payments from R6 792 million in 2011/2012 to R10 538 million in 2012/2013 was mainly due to an increase in transfers to households. The major contributor to these transfers was the National Student Financial Aid Scheme which recorded an increase of approximately R2 billion worth of bursaries and loans awarded to students during the 2012/2013 fiscal year. Other contributors include the Social Housing Regulatory Authority as well as the National Skills Fund.

The increase of R3 210 million in social benefits from R20 952 million in 2011/2012 to R24 162 million in 2012/2013 was mainly due to an increase in claims paid to households by the Road Accident Fund. The Road Accident Fund paid out claims of approximately R15 billion to victims of road accidents from a health and economic perspective. Other contributors include the Unemployment Insurance Fund and the Compensation Fund.

The increase of R3 146 million in purchases of goods and services from R46 221 million in 2011/2012 to R49 367 million in 2012/2013 was mainly due to an increase in purchases of goods and services by the National Health Laboratory Service, the Water Trading Entity and the Compensation Fund.

Regarding compensation of employees, the increase of R2 197 million from R23 289 million in 2011/2012 to R25 486 million in 2012/2013 was mainly due to an increase in remuneration paid to employees by the South African Revenue Service, which recorded an increase of approximately R366 million. Other contributors include the South African Social Security Agency and the Compensation Fund.

The increase of R1 208 million in grants from R1 037 million in 2011/2012 to R2 245 million in 2012/2013 was mainly due to increases in transfer payments by the National Skills Fund to the National Student Financial Aid Scheme, and by the African Renaissance and International Co-operation Fund to foreign governments. Another contributor was the Financial Services Board, which transferred payments to the Office of the Pension Funds Adjudicator.

The increase of R398 million in interest from R1 574 million in 2011/2012 to R1 972 million in 2012/2013 was mainly due to an increase in interest paid by the Water Trading Entity, the Compensation Commissioner for Occupational Diseases in Mines and Works and the Roads Agency Limpopo.

Purchases of non-financial assets decreased by R244 million from R9 672 million in 2011/2012 to R9 428 million in 2012/2013. The decrease can mainly be attributed to decreased capital expenditure on other constructions by the Water Trading Entity and the Roads Agency Limpopo and the acquisition of non-residential buildings by the Agricultural Land Holdings Account.

Table A - Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2011/2012 and 2012/2013 fiscal years (summary) ¹

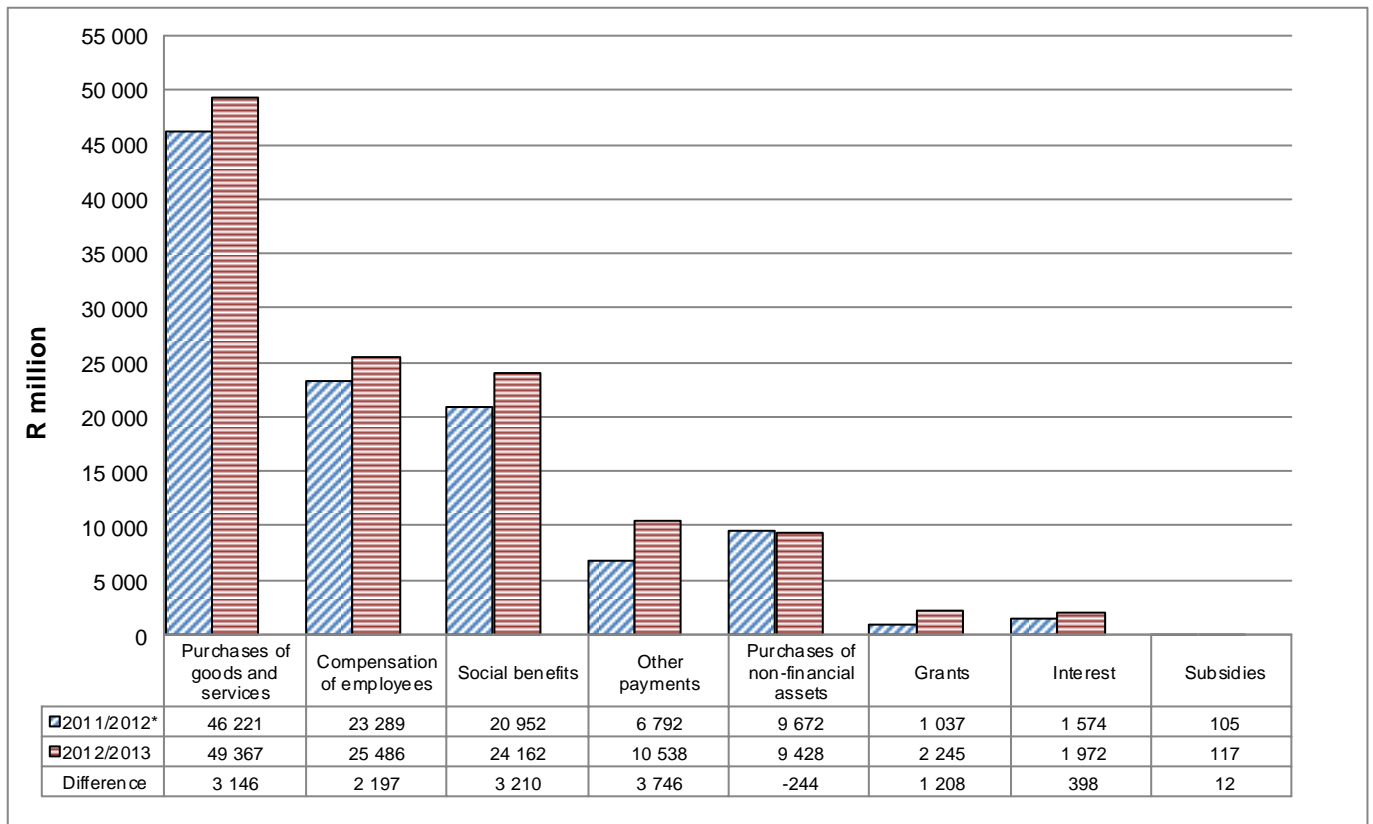
GFS 2001 codes	Economic classification of sources and uses of cash	2011/2012 ²	2012/2013	Change between 2011/2012 and 2012/2013	
		R million	R million	R million	
	Cash flows from operating activities:				
	Cash receipts from operating activities	a	134 055	150 087	16 032
11	Taxes		18 254	19 490	1 236
12	Social contributions		16 605	20 139	3 534
13	Grants		60 168	66 128	5 960
14	Other receipts		39 028	44 330	5 302
	Cash payments for operating activities	b	99 970	113 888	13 918
21	Compensation of employees		23 289	25 486	2 197
22	Purchases of goods and services		46 221	49 367	3 146
24	Interest		1 574	1 972	398
25	Subsidies		105	117	12
26	Grants		1 037	2 245	1 208
27	Social benefits		20 952	24 162	3 210
28	Other payments		6 792	10 538	3 746
	<i>Net cash flow from operating activities: (outflow)/ inflow</i>	(a-b)=c	34 085	36 199	2 114
	Cash flows from investments in non-financial assets:				
	Purchases of non-financial assets	d	9 672	9 428	-244
611	Fixed assets ³		8 141	8 088	-53
612	Inventories		42	55	13
613	Valuables		2	2	0
614	Non-produced assets		1 487	1 284	-203
	Sales of non-financial assets	e	1 232	1 314	82
311	Fixed assets		1 202	1 307	105
312	Inventories		0	0	0
313	Valuables		0	0	0
314	Non-produced assets		30	7	-23
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow</i>	(e-d)=f	-8 440	-8 114	
	CASH SURPLUS/ (DEFICIT)	(c+f)=g	25 645	28 085	
	Cash flows from financing activities:				
	Net acquisition of financial assets other than cash:				
	cash outflow/ (inflow)	h	14 834	19 534	
321	Domestic		14 834	19 534	
322	Foreign		0	0	
	Net incurrence of liabilities: cash (outflow)/ inflow	i	-25	-9	
331	Domestic		-25	-9	
332	Foreign		0	0	
	<i>Net cash flow from financing activities: (outflow)/ inflow</i>	(i-h)=j	-14 859	-19 543	
99999	NET CHANGE IN THE STOCK OF CASH	(g+j)=k	10 786	8 542	

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

² Revised since the previous publication.

³ See Figure 2 for the split of fixed assets.

Figure 1 - Economic classification of cash payments for operating activities and purchases of non-financial assets for the 2011/2012 and 2012/2013 fiscal year *

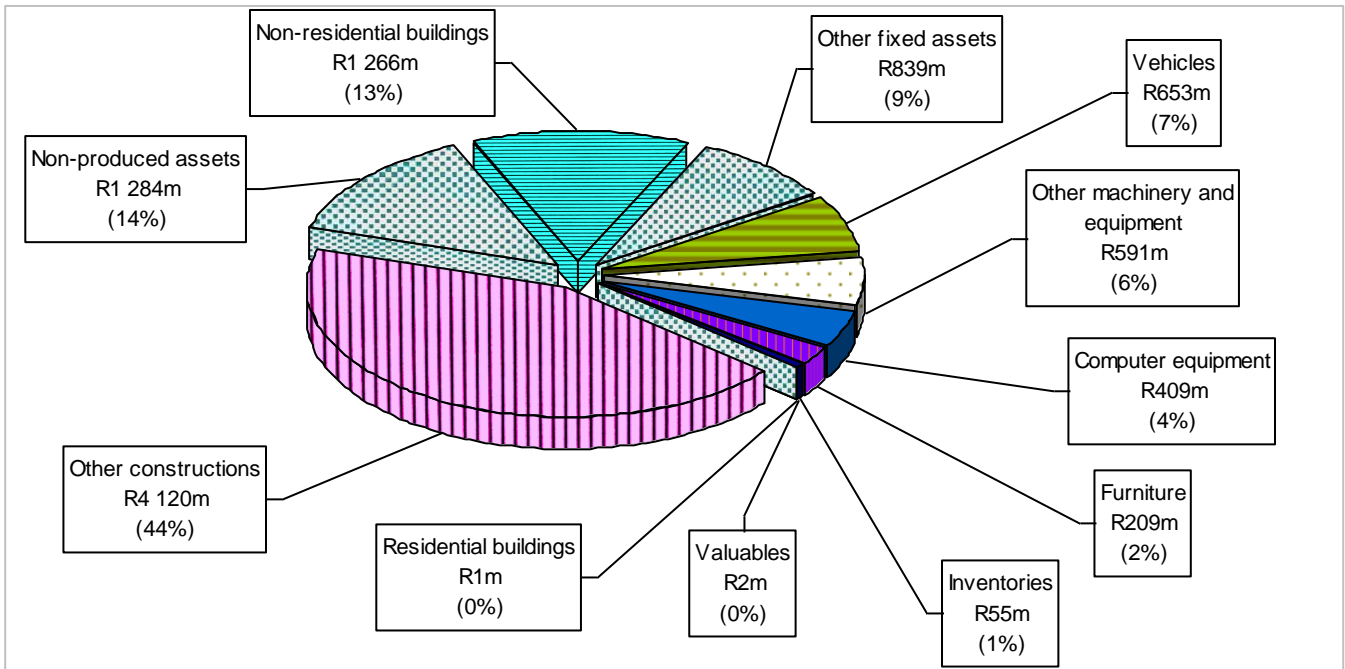


Source: Stats SA

Economic classification

*Some of the figures have been revised since the previous publication.

Figure 2 - Economic classification of cash payments for purchases of non-financial assets for the 2012/2013 fiscal year ¹



Source: Stats SA

¹Some of the figures may not necessarily add up to totals due to rounding-off.

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, p. 10. There are ten main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

The contribution of cash payments for operating activities and purchases of non-financial assets to total expenditure by functional classification

Total cash payments for operating activities and purchases of non-financial assets (functionally classified) from national and provincial extra-budgetary accounts and funds increased by R13 674 million from R109 642 million in 2011/2012 to R123 316 million in the 2012/2013 fiscal year.

The increase of R4 263 million in cash payments for social protection from R29 700 million in 2011/2012 to R33 963 million in 2012/2013 can be attributed to higher claims paid by the Road Accident Fund, the Compensation Fund and the Unemployment Insurance Fund.

The increase of R2 626 million in cash payments for education from R5 501 million in 2011/2012 to R8 127 million in 2012/2013 was mainly due to increased cash payments by the National Student Financial Aid Scheme, the South African Qualification Authority and the Council for Quality Assurance in General and Further Education and Training (Umalusi).

The increase of R1 929 million in cash payments for housing and community amenities from R9 706 million in 2011/2012 to R11 635 million in 2012/2013 was mainly due to increased cash payments by the Water Trading Entity, the Social Housing Regulatory Authority and the National Home-Builders Registration Council.

The increase of R1 675 million in cash payments for executive and legislative organs, financial and fiscal affairs, external affairs from R11 203 million in 2011/2012 to R12 878 million in 2012/2013 was mainly due to increased compensation of employees by the South African Revenue Service and the Auditor General of South Africa and an increase in purchases of goods and services by the Financial and Accounting Services Sector Education and Training Authority.

The increase of R1 670 million in cash payments for general economic, commercial and labour affairs from R6 965 million in 2011/2012 to R8 635 million in 2012/2013 was mainly due to increased cash payments by the National Skills Fund, the Gauteng Growth Development Agency and the Project Development Facility.

The increase of R1 616 million in cash payments for health from R4 487 million in 2011/2012 to R6 103 million in 2012/2013 was mainly due to increased operating expenses by the National Health Laboratory Service, the South African National AIDS Trust and the Council for Medical Schemes.

The increase of R580 million in cash payments for foreign economic aid from R234 million in 2011/2012 to R814 million in 2012/2013 was mainly due to increased cash payments by the African Renaissance and International Co-operation Fund.

The increase of R485 million in cash payments for transport from R4 056 million in 2011/2012 to R4 541 million in 2012/2013 was mainly due to increased cash payments by the Gautrain Management Agency, the South African Maritime Safety Authority and the Government Motor Transport Trading Entity (Western Cape).

The increase of R398 million in cash payments for mining, manufacturing and construction from R3 532 million in 2011/2012 to R3 930 million in 2012/2013 was mainly due to increased cash payments by the Government Printing Works Trading Account, the Mining Qualification Authority and the Construction, Education and Training Authority.

The increase of R226 million in cash payments for general services from R5 347 million in 2011/2012 to R5 573 million in 2012/2013 can mainly be ascribed to increased cash payments by the State Information Technology Agency, the South African Local Government Association and the National Skills Fund.

The increase of R216 million in cash payments for police from R567 million in 2011/2012 to R783 million in 2012/2013 was mainly due to the Financial Intelligence Centre, the Road Traffic Management Corporation and the inclusion of the Private Security Industry Regulatory Authority for the first time.

The increase of R208 million in cash payments for recreation, culture and religion from R2 534 million in 2011/2012 to R2 742 million in 2012/2013 was mainly due to increased cash payments by the National Youth Development Agency, the Performing Arts Centre of the Free State and the National Lotteries Board.

The increase of R191 million in cash payments for law courts from R2 013 million in 2011/2012 to R2 204 million in 2012/2013 was mainly due to increased cash payments by Legal Aid South Africa, the Public Protector and the inclusion of the Office of the Pension Funds Adjudicator for the first time.

The increase of R158 million in cash payments for research and development economic affairs from R1 287 million in 2011/2012 to R1 445 million in 2012/2013 was mainly due to increased cash payments by the Agricultural Research Council, the Council for Geoscience and the South African National Energy Research Institute.

The increase of R55 million in cash payments for basic research from R3 366 million in 2011/2012 to R3 421 million in 2012/2013 was mainly due to increased cash payments by the Human Sciences Research Council, the Technology Innovation Agency and the South African National Space Agency.

The decrease of R1 634 million in cash payments for defence from R6 530 million in 2011/2012 to R4 896 million in 2012/2013 was mainly due to decreased cash payments by the Special Defence Account.

The decrease of R648 million in cash payments for general public services not elsewhere classified from R1 542 million in 2011/2012 to R894 million in 2012/2013 can mainly be ascribed to decreased cash payments by the Independent Electoral Commission.

The decrease of R378 million in cash payments for agriculture, forestry, fishing and hunting from R3 187 million in 2011/2012 to R2 809 million in 2012/2013 was mainly due to decreased cash payments by the Agricultural Land Holdings Account, the Marine Living Resources Fund and the Agribusiness Development Agency.

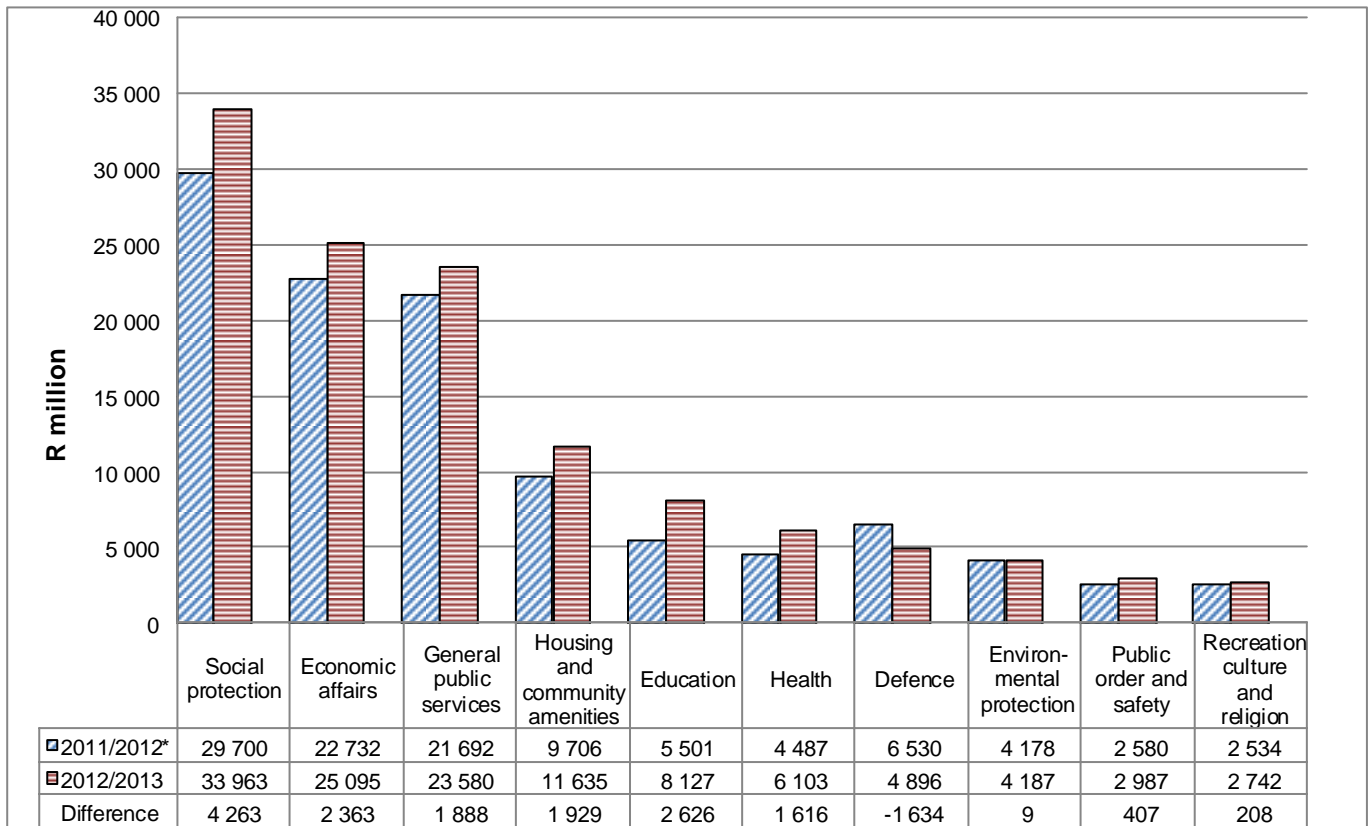
Table B - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2011/2012 and 2012/2013 fiscal years (summary) ¹

GFS 2001 codes	Type of service	2011/2012 ²	2012/2013	Change between 2011/2012 and 2012/2013	Percentage of total cash payments 2012/2013	
		R million	R million	R million	%	
701	General public services					
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	11 203	12 878	1 675	10,4	
7012	Foreign economic aid	234	814	580	0,7	
7013	General services	5 347	5 573	226	4,5	
7014	Basic research	3 366	3 421	55	2,8	
7015	R&D General public services	0	0	0	0,0	
7016	General public services n.e.c.	1 542	894	-648	0,7	
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	21 692	23 580	1 888	19,1
702	Defence	b	6 530	4 896	-1 634	4,0
703	Public order and safety					
7031	Police	567	783	216	0,6	
7032	Fire protection services	0	0	0	0,0	
7033	Law courts	2 013	2 204	191	1,8	
7034	Prison	0	0	0	0,0	
	Total public order and safety	c	2 580	2 987	407	2,4
704	Economic affairs					
7041	General economic, commercial and labour affairs	6 965	8 635	1 670	7,0	
7042	Agriculture, forestry, fishing and hunting	3 187	2 809	-378	2,3	
7043	Fuel and energy	480	482	2	0,4	
7044	Mining, manufacturing and construction	3 532	3 930	398	3,2	
7045	Transport	4 056	4 541	485	3,7	
7046	Communications	882	928	46	0,8	
7047	Other industries	2 343	2 324	-19	1,9	
7048	R&D Economic affairs	1 287	1 445	158	1,2	
	Total economic affairs	d	22 732	25 095	2 363	20,4
705	Environmental protection	e	4 178	4 187	9	3,4
706	Housing and community amenities	f	9 706	11 635	1 929	9,4
707	Health	g	4 487	6 103	1 616	4,9
708	Recreation, culture and religion	h	2 534	2 742	208	2,2
709	Education	i	5 501	8 127	2 626	6,6
710	Social protection	j	29 700	33 963	4 263	27,5
	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	109 642	123 316	13 674	100,0

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

² Revised since the previous publication.

Figure 3 - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2011/2012 and 2012/2013 fiscal year *



Source: Stats SA

Functional classification

*Some of the figures have been revised since the previous publication

Notes

Forthcoming issues	Issue	Expected release date
	Financial statistics of extra-budgetary accounts and funds for 2013/2014	August 2015
Purpose of this statistical release	This statistical release provides financial statistics of cash transactions of extra-budgetary accounts and funds. Cash payments converted from an accrual basis of recording for operating activities and purchases of non-financial assets for the 2012/2013 fiscal year were classified economically and functionally.	
Expected changes in next issue	No changes are expected.	

PJ Lehohla
Statistician-General

Table C - Statement of sources and uses of cash for the 2012/2013 fiscal year

	R '000
Table 1 Cash receipts from operating activities	150 087 169
11 Taxes	19 489 959
12 Social contributions	20 139 051
13 Grants	66 128 439
14 Other receipts	44 329 720

Table C - Statement of sources and uses of cash for the 2012/2013 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	
70	GENERAL GOVERNMENT SERVICES	25 486 389	49 367 328	1 971 862	116 684	2 244 505	24 162 316	10 538 439	113 887 523
701	GENERAL PUBLIC SERVICES	8 997 023	10 926 810	60 043	0	852 130	0	814 036	21 650 042
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	7 104 969	3 625 461	24 135	0	0	0	794 375	11 548 940
7012	Foreign economic aid	0	0	0	0	814 030	0	0	814 030
7013	General services	638 744	4 603 269	33 407	0	38 100	0	8 328	5 321 848
7014	Basic research	835 775	2 279 192	2 493	0	0	0	9 496	3 126 956
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	417 535	418 888	8	0	0	0	1 837	838 268
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	536 400	4 065 361	5 900	50 500	0	0	142 701	4 800 862
7021	Military defence	0	3 844 061	0	0	0	0	142 701	3 986 762
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.	536 400	221 300	5 900	50 500	0	0	0	814 100
703	PUBLIC ORDER AND SAFETY	1 719 460	1 040 751	2 367	0	0	0	141 371	2 903 949
7031	Police services	331 324	419 849	526	0	0	0	3 738	755 437
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	1 388 136	620 902	1 841	0	0	0	137 633	2 148 512
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 2012/2013 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	
704	ECONOMIC AFFAIRS	5 228 501	14 165 670	41 419	2 706	1 392 296	0	876 142	21 706 734
7041	General economic, commercial and labour affairs	2 248 751	4 307 381	2 960	0	1 336 178	0	604 931	8 500 201
7042	Agriculture, forestry, fishing and hunting	51 846	875 569	63	0	3 236	0	246 470	1 177 184
7043	Fuel and energy	210 275	151 591	4 653	0	0	0	1 503	368 022
7044	Mining, manufacturing and construction	528 767	3 221 208	213	0	52 542	0	6 686	3 809 416
7045	Transport	764 134	2 539 157	21 042	0	0	0	11 146	3 335 479
7046	Communication	249 340	651 166	439	2 706	340	0	1 003	904 994
7047	Other industries	352 751	1 938 416	11 861	0	0	0	3 832	2 306 860
7048	R&D Economic affairs	822 637	481 182	188	0	0	0	571	1 304 578
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 951 729	1 860 161	4 191	0	0	0	33 385	3 849 466
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	1 912 687	1 843 032	4 118	0	0	0	32 844	3 792 681
7055	R&D Environmental protection	39 042	17 129	73	0	0	0	541	56 785
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	1 238 424	4 725 388	1 651 766	0	0	0	1 064 660	8 680 238
7061	Housing development	292 169	641 775	14 592	0	0	0	992 035	1 940 571
7062	Community development	264 941	266 011	1 107	0	0	0	72 400	604 459
7063	Water supply	645 103	3 658 983	1 635 889	0	0	0	152	5 940 127
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	36 211	158 619	178	0	0	0	73	195 081
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 2012/2013 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	767 370	5 125 876	4 532	0	0	0	5 817	5 903 595
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	656 579	4 892 511	4 471	0	0	0	5 195	5 558 756
7076	Health n.e.c.	110 791	233 365	61	0	0	0	622	344 839
708	RECREATION, CULTURE AND RELIGION	1 071 157	1 199 338	5 168	63 478	0	0	168 998	2 508 139
7081	Recreational and sporting services	306 364	180 673	479	0	0	0	34 174	521 690
7082	Cultural services	618 276	521 366	3 760	63 478	0	0	87 106	1 293 986
7083	Broadcasting and publishing services	66 030	95 526	254	0	0	0	47 591	209 401
7084	Religious and other community services	64 160	385 730	675	0	0	0	0	450 565
7085	R&D Recreation, culture and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	16 327	16 043	0	0	0	0	127	32 497
709	EDUCATION	287 738	511 351	316	0	79	0	7 286 483	8 085 967
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	35 452	49 310	0	0	0	0	23	84 785
7093	Postsecondary non tertiary education (e.g. ABET)	41 982	44 539	35	0	0	0	369	86 925
7094	Tertiary education	56 487	62 991	281	0	0	0	7 285 013	7 404 772
7095	Education not definable by level	21 331	20 824	0	0	0	0	284	42 439
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.	132 486	333 687	0	0	79	0	794	467 046

Table C - Statement of sources and uses of cash for the 2012/2013 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	
710	SOCIAL PROTECTION	3 688 587	5 746 622	196 160	0	0	24 162 316	4 846	33 798 531
7101	Sickness and disability	355 261	1 327 575	167 959	0	0	3 038 421	0	4 889 216
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	638 218	596 215	0	0	0	6 045 480	0	7 279 913
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.	2 695 108	3 822 832	28 201	0	0	15 078 415	4 846	21 629 402

Table C - Statement of sources and uses of cash for the 2012/2013 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
70	GENERAL GOVERNMENT SERVICES	8 088 208	54 544	1 680	1 284 050	9 428 482
701	GENERAL PUBLIC SERVICES	1 822 817	3 490	832	103 202	1 930 341
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	1 226 799	7	0	102 002	1 328 808
7012	Foreign economic aid	0	0	0	0	0
7013	General services	249 898	192	0	1 200	251 290
7014	Basic research	291 181	3 291	0	0	294 472
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	54 939	0	832	0	55 771
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	91 000	0	0	4 100	95 100
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.	91 000	0	0	4 100	95 100
703	PUBLIC ORDER AND SAFETY	81 828	1 212	0	0	83 040
7031	Police services	27 047	48	0	0	27 095
7032	Fire protection services	0	0	0	0	0
7033	Law courts	54 781	1 164	0	0	55 945
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 2012/2013 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
704	ECONOMIC AFFAIRS	2 206 434	28 414	134	1 153 323	3 388 305
7041	General economic, commercial and labour affairs	133 631	1 051	134	0	134 816
7042	Agriculture, forestry, fishing and hunting	476 515	2 007	0	1 153 323	1 631 845
7043	Fuel and energy	114 398	32	0	0	114 430
7044	Mining, manufacturing and construction	95 966	24 789	0	0	120 755
7045	Transport	1 204 920	174	0	0	1 205 094
7046	Communication	23 099	66	0	0	23 165
7047	Other industries	17 165	295	0	0	17 460
7048	R&D Economic affairs	140 740	0	0	0	140 740
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	314 601	12 924	0	10 303	337 828
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	312 928	12 924	0	10 303	336 155
7055	R&D Environmental protection	1 673	0	0	0	1 673
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	2 955 248	0	0	0	2 955 248
7061	Housing development	72 666	0	0	0	72 666
7062	Community development	4 584	0	0	0	4 584
7063	Water supply	2 876 217	0	0	0	2 876 217
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	1 781	0	0	0	1 781
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 2012/2013 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
707	HEALTH	198 033	1 405	0	169	199 607
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	187 218	1 405	0	169	188 792
7076	Health n.e.c.	10 815	0	0	0	10 815
708	RECREATION, CULTURE AND RELIGION	226 716	768	714	5 249	233 447
7081	Recreational and sporting services	33 681	155	0	0	33 836
7082	Cultural services	181 497	540	714	5 249	188 000
7083	Broadcasting and publishing services	5 480	73	0	0	5 553
7084	Religious and other community services	5 684	0	0	0	5 684
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	374	0	0	0	374
709	EDUCATION	41 502	0	0	0	41 502
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	7 836	0	0	0	7 836
7093	Postsecondary non tertiary education (e.g. ABET)	1 615	0	0	0	1 615
7094	Tertiary education	14 364	0	0	0	14 364
7095	Education not definable by level	2 331	0	0	0	2 331
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	15 356	0	0	0	15 356

Table C - Statement of sources and uses of cash for the 2012/2013 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	150 029	6 331	0	7 704	164 064
7101	Sickness and disability	7 444	0	0	0	7 444
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	8 371	0	0	0	8 371
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.	134 214	6 331	0	7 704	148 249

Table C - Statement of sources and uses of cash for the 2012/2013 fiscal year (continued)

	R '000
Table 4 Sale of non-financial assets	1 313 834
311 Fixed assets	1 306 934
312 Strategic stocks	0
313 Valuables	100
314 Non produced assets	6 800

Table C - Statement of sources and uses of cash for the 2012/2013 fiscal year (continued)

	R '000
Table 5 Net acquisition of financial assets other than cash	19 533 686
321 Domestic	19 533 686
322 Foreign	0

Table C - Statement of sources and uses of cash for the 2012/2013 fiscal year (concluded)

	R '000
Table 6 Net incurrence of liabilities	-9 357
331 Domestic	-9 357
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 2012/2013 fiscal year |
| Table 2 | Economic and functional classification of cash payments for operating activities for the 2012/2013 fiscal year |
| Table 3 | Economic and functional classification of the purchases of non-financial assets for the 2012/2013 fiscal year |
| Table 4 | Economic classification of the sales of non-financial assets for the 2012/2013 fiscal year |
| Table 5 | Economic classification of the net acquisition of financial assets other than cash for the 2012/2013 fiscal year |
| Table 6 | Economic classification of the net incurrence of liabilities for the 2012/2013 fiscal year |
| Table 7 | Economic and functional classification of cash payments from operating activities for the 2012/2013 fiscal year: Government consumption cash payments divided between individual and collective services |
| Table 8 | Economic and functional classification of cash payments from operating activities for the 2012/2013 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production |

Explanatory notes

Introduction

This statistical release provides economic and functional classifications of transactions of extra-budgetary accounts and funds of the national and provincial governments for the 2012/2013 fiscal year, ended 31 March 2013.

National and provincial extra-budgetary accounts and funds consist of 215 institutions for the 2012/2013 fiscal year (see explanatory note, pp.27 to 31 for the list of extra-budgetary accounts and funds used in this publication).

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.

The information in this release contains details of extra-budgetary accounts and funds for:

- the national extra-budgetary accounts and funds, which are administered by national government departments and/or by the institutions themselves; and
- the provincial extra-budgetary accounts and funds, which are administered by the provincial governments and/or by the institutions themselves.

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.

Methodology

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).

As mentioned earlier, 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. revenues and expenses 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 basis of recording to cash basis of recording.

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

The cash payment transactions of the following extra-budgetary accounts and funds have been classified economically and functionally.

a) General public services

- 1) Accounting Standards Board
- 2) Auditor General of South Africa
- 3) Financial and Fiscal Commission
- 4) South African Revenue Service
- 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
- 11) African Renaissance and International Co-operation Fund
- 12) Finance and Accounting Services Sector Education and Training Authority
- 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
- 17) Municipal Demarcation Board
- 18) National Metrology Institute of South Africa
- 19) Parliamentary Villages Management Board
- 20) Public Service Sector Education and Training Authority
- 21) South African Local Government Association
- 22) State Information Technology Agency
- 23) Public Administration Leadership and Management Academy Training Trading Account

b) Defence

- 24) Armaments Corporation of South Africa
- 25) Special Defence Account

c) Public order and safety

- 26) Commission on Gender Equality
- 27) Companies Tribunal
- 28) Human Rights Commission
- 29) Legal Aid South Africa
- 30) Office of the Pension Funds Adjudicator
- 31) President's Fund
- 32) Public Protector
- 33) Represented Political Parties' Fund
- 34) Special Investigating Unit
- 35) Financial Intelligence Centre
- 36) Private Security Industry Regulatory Authority
- 37) Road Traffic Management Corporation
- 38) Safety and Security Sector Education and Training Authority

d) Education

- 39) Council on Higher Education
- 40) Education, Training, and Development Practices Sector Education and Training Authority
- 41) Mpumalanga Regional Training Trust
- 42) National Student Financial Aid Scheme
- 43) Quality Council for Trades and Occupations
- 44) South African Council for Educators
- 45) South African Qualification Authority
- 46) The Council for Quality Assurance in General and Further Education and Training (Umalusi)
- 47) The Education Labour Relations Council

e) Health

- 48) Council for Medical Schemes
- 49) Health and Welfare Sector Education and Training Authority
- 50) National Health Laboratory Service
- 51) South African Medical Research Council
- 52) South African National AIDS Trust

f) Social protection

- 53) Compensation Commissioner for Occupational Diseases in Mines and Works
- 54) Compensation Fund
- 55) Disaster Relief Fund
- 56) Refugee Relief Fund
- 57) Road Accident Fund
- 58) Social Relief Fund
- 59) South African Social Security Agency
- 60) State President's Fund
- 61) Unemployment Insurance Fund

g) Housing and community amenities

- 62) Breede-Overberg Catchment Management Agency
- 63) Housing Development Agency
- 64) Independent Development Trust
- 65) Inkomati Catchment Management Agency
- 66) National Development Agency
- 67) National Home Builders Registration Council
- 68) National Urban Reconstruction and Housing Agency
- 69) Rural Housing Loan Fund
- 70) The Social Housing Regulatory Authority
- 71) Water Research Commission
- 72) Water Trading Entity

h) Recreation, culture and religion

- 73) Afrikaanse Taalmuseum en Taalmonument
- 74) ARTSCAPE
- 75) Boxing South Africa
- 76) Business and Arts South Africa
- 77) Castle Control Board

- 78) Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities
- 79) Ditsong Museum of South Africa
- 80) Eastern Cape Gambling and Betting Board
- 81) Eastern Cape Provincial Arts and Culture Council
- 82) Engelenburghuis Art Collection
- 83) Film and Publication Board
- 84) Free State Gambling and Racing Board
- 85) Freedom Park Trust
- 86) Gauteng Film Commission
- 87) Gauteng Gambling Board
- 88) Heritage Western Cape
- 89) Iziko Museums of Cape Town
- 90) KwaZulu-Natal Gambling and Betting Board
- 91) Limpopo Casino and Gaming Board
- 92) Luthuli Museum
- 93) Market Theatre Foundation
- 94) Media Development and Diversity Agency
- 95) Mmabana Cultural Foundation
- 96) Mpumalanga Gaming Board
- 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 Gambling Board
- 103) National Heritage Council of South Africa
- 104) National Library of South Africa
- 105) National Lotteries Board
- 106) National Museum
- 107) National Youth Development Agency
- 108) Nelson Mandela National Museum
- 109) North West Gambling Board
- 110) Pan South African Language Board
- 111) Performing Arts Centre of the Free State
- 112) Phakisa Sports Events and Development Corporation
- 113) Robben Island Museum
- 114) South African Heritage Resources Agency
- 115) South African Institute for Drug-Free Sport
- 116) South African Library for the Blind
- 117) South African National Biodiversity Institute
- 118) The Playhouse Company
- 119) The State Theatre, Pretoria
- 120) Voortrekker and Ncome Museums
- 121) War Museum of the Boer Republic
- 122) Western Cape Cultural Commission
- 123) Western Cape Gambling and Betting Board
- 124) Western Cape Language Committee
- 125) William Humphrey's Art Gallery
- 126) Windybrow Centre for the Arts

i) Environmental protection

- 127) Cape Nature
- 128) Eastern Cape Parks and Tourism Agency
- 129) iSimangaliso Wetland Park Authority

- 130) KwaZulu-Natal Nature Conservation Board
- 131) Mpumalanga Tourism and Parks Agency
- 132) Natal Sharks Board
- 133) North West Parks and Tourism Board
- 134) South African National Parks

j) Economic affairs

- 135) Energy Sector Education and Training Authority
- 136) National Energy Regulator of South Africa
- 137) National Nuclear Regulator
- 138) South African National Energy Research Institute
- 139) Agricultural Sector Education and Training Authority
- 140) Agricultural Land Holdings Account
- 141) Agriculture Research Council
- 142) Ingonyama Trust Fund Board
- 143) KwaZulu-Natal Agricultural Development Trust trading as Agribusiness Development Agency
- 144) Marine Living Resources Fund
- 145) National Agricultural Marketing Council
- 146) Ncera Farms
- 147) Council for Geoscience
- 148) Mine Health and Safety Council
- 149) Mining Qualifications Authority
- 150) South African Diamond and Precious Metals Regulator
- 151) Chemical Industries Education and Training Authority
- 152) Fibre Processing Manufacturing Sector Education and Training Authority
- 153) Food and Beverages Manufacturing Industry Sector Education Training Authority
- 154) Government Printing Works Trading Account
- 155) Manufacturing, Engineering and Related Services Education and Training Authority
- 156) Sheltered Employment Factories
- 157) Construction Education and Training Authority
- 158) Construction Industry Development Board
- 159) Council for the Built Environment
- 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 Trading Entity
- 165) Government Motor Transport Trading Entity (Western Cape)
- 166) Ports Regulator of South Africa
- 167) Railway Safety Regulator
- 168) Road Traffic Infringement Agency
- 169) Roads Agency Limpopo
- 170) South African Civil Aviation Authority
- 171) South African Maritime Safety Authority
- 172) Independent Communications Authority of South Africa
- 173) Media, Advertising, Information and Communication Technologies Sector Education and Training Authority
- 174) Universal Service and Access Agency of South Africa
- 175) Universal Service and Access Fund
- 176) Destination Marketing Organisation trading as Cape Town Routes Unlimited

- 177) Free State Tourism Authority
- 178) Gauteng Tourism Authority
- 179) KwaZulu-Natal Tourism Authority
- 180) Limpopo Tourism
- 181) Northern Cape Tourism Authority
- 182) South African Tourism
- 183) Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority
- 184) Commission for Conciliation, Mediation and Arbitration
- 185) National Economic Development and Labour Council
- 186) National Skills Fund
- 187) Productivity South Africa
- 188) Banking Sector Education and Training Authority
- 189) Companies and Intellectual Property Registration Commission
- 190) Competition Commission
- 191) Competition Tribunal
- 192) Co-operative Banks Development Agency
- 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
- 199) International Trade Administration Commission of South Africa
- 200) National Consumer Commission
- 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
- 209) Small Enterprise Development Agency
- 210) South African National Accreditation System
- 211) South African Weather Service
- 212) Technical Assistance Unit
- 213) The Western Cape Investment and Trade Promotion Agency
- 214) Trade and Investment KwaZulu-Natal
- 215) Wholesale and Retail Sector Education and Training Authority

Classification**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.

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
Purchases of goods and services (excluding capitalised goods and services)
Interest
Subsidies
Grants
Social benefits
Other payments

- **Purchases of non-financial assets (including capitalised goods and services)**

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

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

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.25). These categories are recommended by the 1993 System of National Accounts (SNA).

Subsidies on products and subsidies on production

The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure A, p.25). These categories are recommended by the 1993 System of National Accounts (SNA).

Comparability with the previous year

The 2011/2012 classified information is generally comparable with the 2012/2013 information.

The following accounts and funds are included in this statistical release for the first time.

- Companies Tribunal;
- Co-operative Banks Development Agency;
- National Consumer Commission;
- Office of the Pension Funds Adjudicator;
- Private Security Industry Regulatory Authority;
- Quality Council for Trades and Occupations; and
- Road Traffic Infringement Agency.

The following accounts and funds are now excluded from this statistical release.

- Invest North West;
- King George V Silver Fund for Tuberculosis;
- South African Micro Finance Apex Fund;
- Trade and Investment Limpopo; and
- Western Cape Provincial Development Council.

The Public Sector Classification Committee (PSCC)

The Public Sector Classification Committee (PSCC) consists of the South African Reserve Bank (SARB), National Treasury (NT) and Statistics South Africa (Stats SA). 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 that have taken place for the year ending 31 March 2012. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2013.

Related publications

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

- P0441 *Gross Domestic Product;*
- P9101 *Capital expenditure by the public sector;*
- P9103.1 *Financial statistics of higher education institutions;*
- P9114 *Financial census of municipalities;*
- P9119.3 *Financial statistics of national government;*
- P9119.4 *Financial statistics of consolidated general government; and*
- P9121 *Financial statistics of provincial government.*

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
CBDA	Co-operative Banks Development Agency
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	Finance and Accounting Services Sector 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
LGSETA	Local Government Sector 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
NCC	National Consumer Commission
NEDLAC	National Economic Development and Labour Council
NHBRC	National Home Builders Registration Council
NPISH	Non-profit institutions serving households
NT	National Treasury
PFMA	Public Finance Management Act
PSCC	Public Sector Classification Committee
PSIRA	Private Security Industry Regulatory Authority
QCTO	Quality Council for Trades and Occupations
RTIA	Road Traffic Infringement Agency
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

Revisions

Revisions of 2011/2012 are indicated by footnotes in Tables A and B. Details of the revisions will be provided to users on request. The 2011/2012 data are final.

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.
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.
Cash basis of recording	Cash basis of recording means that transactions are captured when cash is received or when cash payments are made.
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 which entitles one unit (the owner of the asset i.e., the creditor) to receive one or more payments from a second unit (the debtor) according to the terms and conditions specified in a contract between the two units.

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.
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.
Grants	Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation. Current grants are those made for purposes of current expense and are not linked to or conditional on the acquisition of an asset by the recipient. Capital grants involve the acquisition of assets by the recipient.
Households	Household may be defined as individuals or a small group of persons who share the same living accommodation, pool some or all of their income and wealth, and consume certain types of goods and services collectively.
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.
Miscellaneous and unidentified revenue	Miscellaneous and unidentified revenue are all revenues that do not fit into any other category or any revenues for which adequate information is not available to permit their classification elsewhere.

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.
Tax revenue	Tax revenue forms the dominant share of revenue for many government units and is composed of compulsory transfers to the general government sector.
Value added tax	A tax on goods or services collected in stages by enterprises but which is ultimately charged in full to the final purchasers.
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