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Statistical release

P9102

Financial statistics of extra-budgetary accounts and funds

2014/2015

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Please note that Government Finance Statistics Manual (GFSM) 2001 classification methodology has been revised to GFSM 2014.

With effect from the next P9102 statistical release (for 2015/2016):

- a. Cash receipts from operating activities, cash payments for operating activities, non-financial assets and financing activities will be classified according to the GFSM 2014 with effect from the 2015/2016 fiscal year.
- b. Tables A and B will remain the same. However, the disaggregated tables will have more detailed information in terms of the GFSM 2014.

Enquiries:

User Information Services
+27 12 310 8600

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KEY FINDINGS FOR THE 2014/2015 FISCAL YEAR

The net change in the stock of cash from the national and provincial extra-budgetary accounts and funds amounted to R5 942 million for the 2014/2015 fiscal year.

Cash receipts from operating activities amounted to R192 246 million and cash payments for operating activities amounted to R151 592 million. This resulted in a net cash inflow from operating activities of R40 654 million for the 2014/2015 fiscal year ending 31 March 2015. Purchases of non-financial assets amounted to R13 798 million for the 2014/2015 fiscal year. Sales of non-financial assets amounted to R368 million for the 2014/2015 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R13 430 million. The net acquisition of financial assets other than cash amounted to R20 816 million for the 2014/2015 fiscal year. The net incurrence of liabilities amounted to a cash outflow of R466 million. This resulted in a net cash outflow from financing activities of R21 282 million for the 2014/2015 fiscal year. The total net change in the stock of cash for extra-budgetary accounts and funds amounted to R5 942 million (see Table A, p. 5 and Figure 1, p.6).

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R165 390 million from the national and provincial extra-budgetary accounts and funds for the 2014/2015 fiscal year was social protection (R42 530 million, contributing 25,7%), followed by general public services (R39 338 million or 23,8%); economic affairs (R33 773 million or 20,4%); housing and community amenities (R12 451 million or 7,5%); education (R10 073 million or 6,1%); health (R6 569 million or 4,0%); defence (R6 167 million or 3,7%); recreation, culture and religion (R5 578 million or 3,4%); environmental protection (R5 562 million or 3,4%); and public order and safety (R3 350 million or 2,0%) (see Table B, p. 10 and Figure 3, p. 11).

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

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. 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 increased by R12 482 million from R179 764 million in 2013/2014 to R192 246 million in 2014/2015. The increase was mainly due to an increase in grants received and taxes collected.

The large increase of R8 099 million in grants received from R74 639 million in 2013/2014 to R82 738 million in 2014/2015 was mainly due to an increase in transfers from the national government to the National Skills Fund, Special Defence Account and Social Housing Regulatory Authority.

The increase of R2 226 million in taxes collected from R22 980 million in 2013/2014 to R25 206 million in 2014/2015 was mainly due to increases in fuel levies collected by the Road Accident Fund and membership levies collected by the South African Local Government Association. The other increase was due to prescribed levies on the regulated industries by the National Energy Regulator of South Africa.

The increase of R1 629 million in other receipts from R60 206 million in 2013/2014 to R61 835 million in 2014/2015 was mainly due to an increase in interest received by the Unemployment Insurance Fund and incidental sales by the National Health Laboratory Service and the Auditor General of South Africa.

The increase of R528 million in social contributions from R21 939 million in 2013/2014 to R22 467 million in 2014/2015 was mainly due to an increase in employers' contribution by the Unemployment Insurance Fund.

Cash payments for operating activities increased by R6 895 million from R144 697 million in 2013/2014 to R151 592 million in 2014/2015. The increase was mainly due to increases in compensation of employees and grants paid (see Table A, p. 5, Figure 1, p. 6).

The largest contributor to total cash payments for operating activities for the 2014/2015 fiscal year was purchases of goods and services (R63 664 million), followed by compensation of employees (R36 614 million), social benefits (R31 237 million), other payments (R12 303 million), grants paid (R4 854 million), interest (R2 411 million) and subsidies (R508 million).

The increase of R3 689 million in compensation of employees from R32 925 million in 2013/2014 to R36 614 million in 2014/2015 was mainly due to the transfer of employees from the Department of Public Works to the Property Management Trading Entity as an integral part of the transfer of functions. The other increases were mainly due to increases in compensation of employees by the South African Revenue Service and the Road Accident Fund.

The increase of R1 863 million in grants paid from R2 991 million in 2013/2014 to R4 854 million in 2014/2015 was mainly due to increases in transfer payments by the Services Sector Education and Training Authority and Local Government Sector Education and Training Authority to the National Skills Fund. The other increase was due to the distribution of accumulated surplus funds to provinces by the Road Traffic Management Corporation.

The increase of R1 329 million in other payments from R10 974 million in 2013/2014 to R12 303 million in 2014/2015 was mainly due to increased cash payments to households by the National Student Financial Aid Scheme, the Roads Agency Limpopo and the Social Housing Regulatory Authority.

The increase of R1 267 million in purchases of goods and services from R62 397 million in 2013/2014 to R63 664 million in 2014/2015 was mainly due to an increase in purchases of goods and services by the Property Management and Trading Entity, the South African Social Security Agency and the Mining Qualification Authority.

The increase of R76 million in subsidies from R432 million in 2013/2014 to R508 million in 2014/2015 was mainly due to an increase in subsidies paid by the National Film and Video Foundation, the KwaZulu-Natal Agricultural Development Trust and the Gauteng Cradle of Humankind Trading Entity.

The increase of R54 million in interest from R2 357 million in 2013/2014 to R2 411 million in 2014/2015 was mainly due to an increase in interest paid by the Road Accident Fund, the State Information and Technology Agency and the Independent Development Trust.

The decrease of R1 384 million in social benefits from R32 621 million in 2013/2014 to R31 237 million in 2014/2015 was mainly due to lower claims paid to households by the Road Accident Fund and the migration from a paper-based system to the Umehluko system by the Compensation Fund.

Purchases of non-financial assets increased by R780 million from R13 018 million in 2013/2014 to R13 798 million in 2014/2015. The increase can mainly be attributed to increased capital expenditure on other structures by the Road Agency Limpopo and the acquisition of non-residential buildings by the Property Management Trading Entity and the Water Trading Entity.

Table A - Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2013/2014 and 2014/2015 fiscal years (summary) ¹

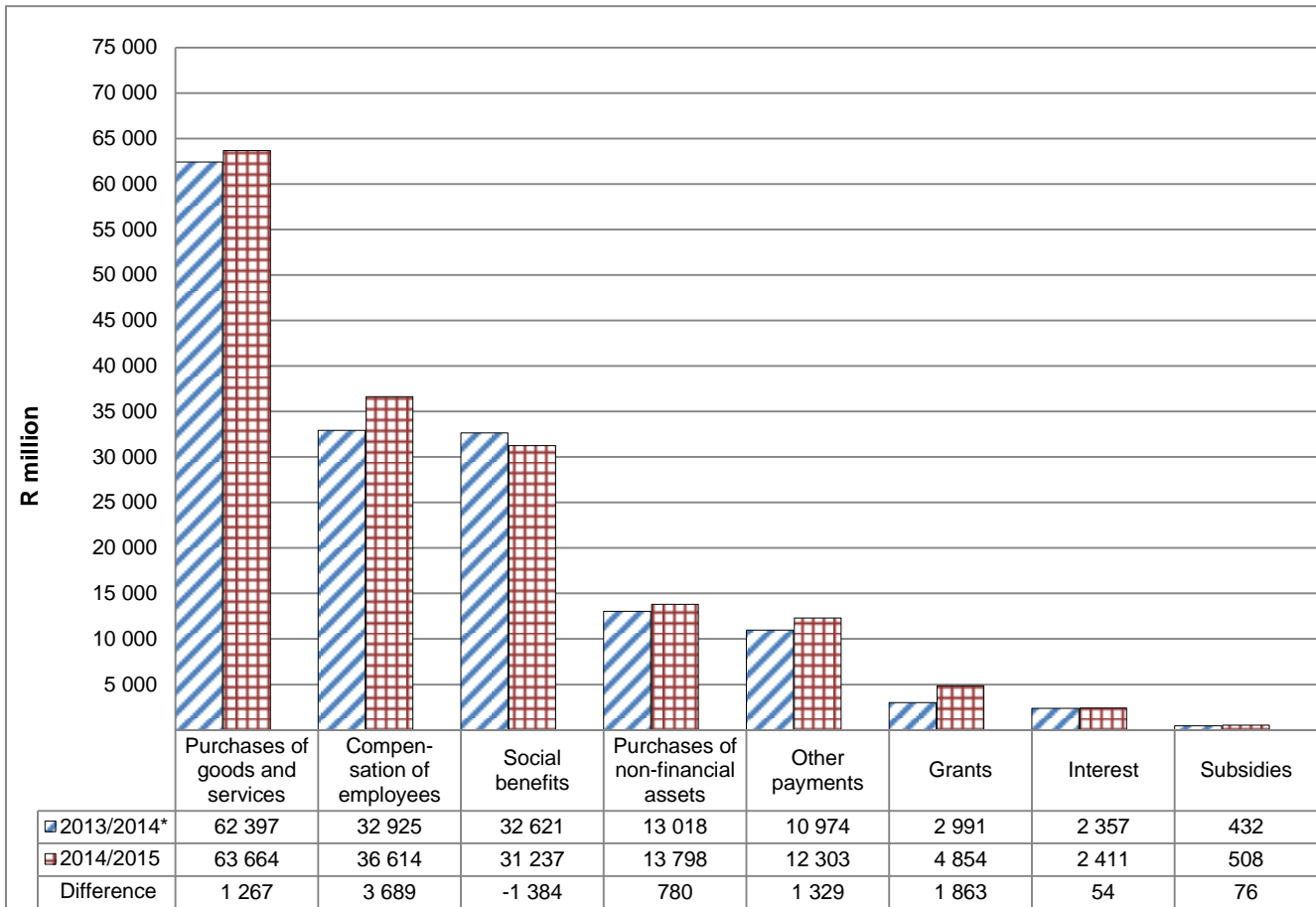
GFS 2001 codes	Economic classification of sources and uses of cash	2013/2014 ²	2014/2015	Change between 2013/2014 and 2014/2015
		R million		
	Cash flows from operating activities:			
	Cash receipts from operating activities a	179 764	192 246	12 482
11	Taxes	22 980	25 206	2 226
12	Social contributions	21 939	22 467	528
13	Grants	74 639	82 738	8 099
14	Other receipts	60 206	61 835	1 629
	Cash payments for operating activities b	144 697	151 592	6 895
21	Compensation of employees	32 925	36 614	3 689
22	Purchases of goods and services	62 397	63 664	1 267
24	Interest	2 357	2 411	54
25	Subsidies	432	508	76
26	Grants	2 991	4 854	1 863
27	Social benefits	32 621	31 237	-1 384
28	Other payments	10 974	12 303	1 329
	<i>Net cash flow from operating activities:(outflow)/inflow</i> (a-b)=c	35 067	40 654	5 587
	Cash flows from investments in non-financial assets:			
	Purchases of non-financial assets ³ d	13 018	13 798	780
611	Fixed assets	11 702	12 643	941
612	Inventories	258	75	-183
613	Valuables	3	2	-1
614	Non-produced assets	1 055	1 079	24
	Sales of non-financial assets e	874	368	-506
311	Fixed assets	747	351	-396
312	Inventories	0	0	0
313	Valuables	0	0	0
314	Non-produced assets	127	17	-110
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow</i> (e-d)=f	-12 144	-13 430	
	CASH SURPLUS/ (DEFICIT) (c+f)=g	22 923	27 224	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/(inflow) h	18 828	20 816	
321	Domestic	18 811	20 856	
322	Foreign	17	-40	
	Net incurrence of liabilities: cash (outflow)/ inflow i	272	-466	
331	Domestic	272	-466	
332	Foreign	0	0	
	<i>Net cash flow from financing activities:(outflow)/ inflow</i> (i-h)=j	-18 556	-21 282	
99999	NET CHANGE IN THE STOCK OF CASH (g+j)=k	4 367	5 942	

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

² Some of the figures have been revised since the previous publication.

³ See Figure 2 for the split of fixed assets.

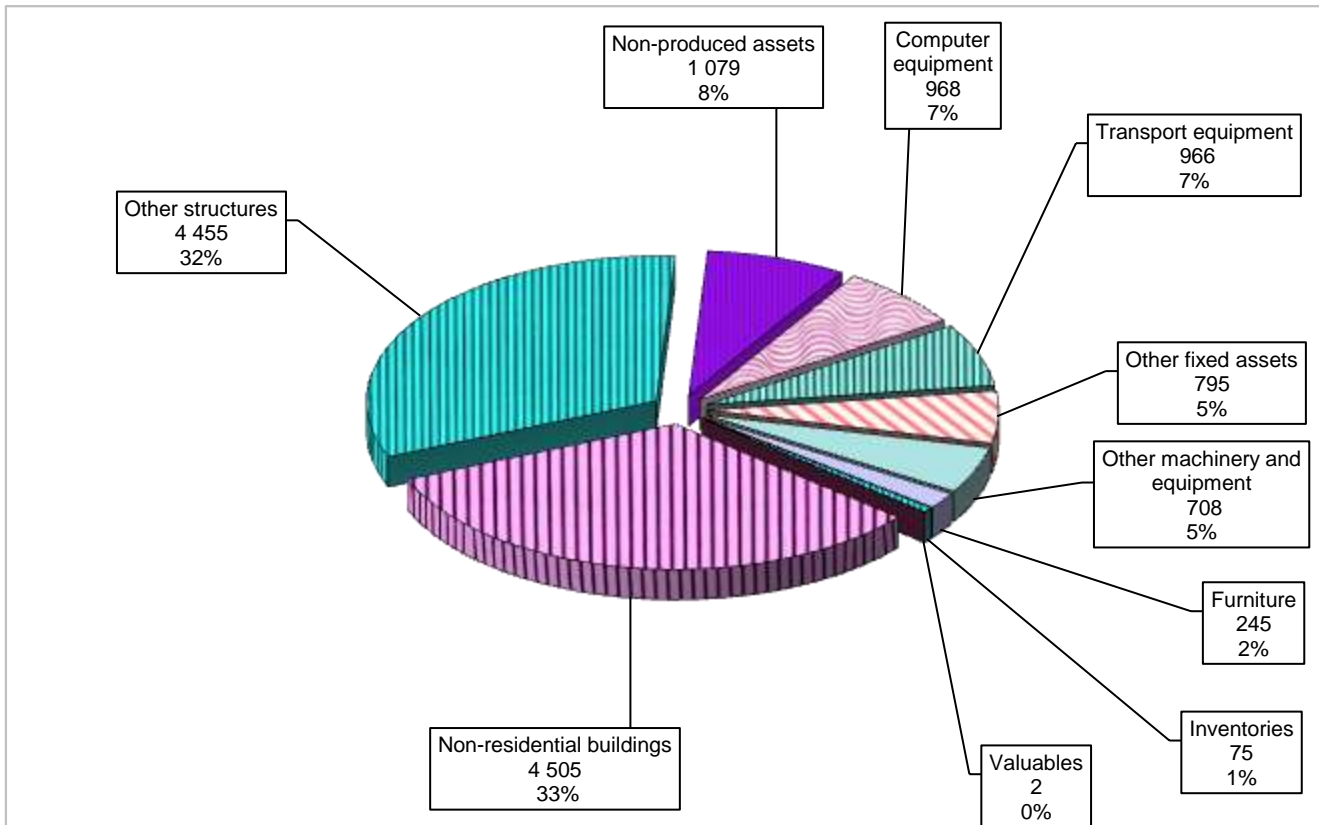
Figure 1 - Economic classification of cash payments for operating activities and purchases of non-financial assets for the 2013/2014 and 2014/2015 fiscal year (R million)



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

Figure 1 shows the economic classification of cash payments for operating activities and purchases of non-financial assets for the 2013/2014 and 2014/2015 fiscal years. In 2014/15, extra-budgetary accounts and funds were expended largely on purchases of goods and services (R63 664 million), compensation of employees (R36 614 million), social benefits (R31 237 million), purchases of non-financial assets (R13 798 million) and other payments (R12 303 million).

Figure 2 - Economic classification of cash payments for purchases of non-financial assets for the 2014/2015 fiscal year ¹ (R million)



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

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

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.

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 R7 675 million from R157 715 million in 2013/2014 to R165 390 million in the 2014/2015 fiscal year.

The increase of R2 246 million in cash payments for general economic, commercial and labour affairs from R11 214 million in 2013/2014 to R13 460 million in 2014/2015 was mainly due to increased cash payments by the Services and Local Government Sector Education and Training Authority to the National Skills Fund. The other increase was due to expenditure on non-residential buildings by the National Skills Fund for technical and vocational education and training.

The increase of R2 026 million in cash payments for general services from R17 471 million in 2013/2014 to R19 497 million in 2014/2015 can mainly be ascribed to increased cash payments devolved by the Property Management Trading Entity, the State Information Technology Agency and the Government Printing Works.

The increase of R1 633 million in cash payments for transport from R5 084 million in 2013/2014 to R6 717 million in 2014/2015 was mainly due to increased cash payments by the Road Agency Limpopo, the Road Traffic Management Corporation and the G-Fleet Management Trading Entity.

The increase of R808 million in cash payments for housing and community amenities from R11 643 million in 2013/2014 to R12 451 million in 2013/2014 was mainly due to increased cash payments by the Water Trading Entity, the Social Housing Regulatory Authority and the National Urban Reconstruction and Housing Agency.

The increase of R746 million in cash payments for environmental protection from R4 816 million in 2013/2014 to R5 562 million in 2014/2015 was mainly due to increased cash payments by South African National Parks, the South African National Biodiversity Institute and the KwaZulu-Natal Nature Conservation Board.

The increase of R709 million in cash payments for executive and legislative organs, financial and fiscal affairs, and external affairs from R11 994 million in 2013/2014 to R12 703 million in 2014/2015 was mainly due to increased cash payments by the South African Revenue Service and the Auditor General of South Africa.

The increase of R579 million in cash payments for general public services not elsewhere classified from R1 788 million in 2013/2014 to R2 367 million in 2014/2015 can mainly be ascribed to increased cash payments by the Municipal Infrastructure Support Agency, the Electoral Commission of South Africa and the South African Local Government Association.

The increase of R304 million in cash payments for mining, manufacturing and construction from R3 552 million in 2013/2014 to R3 856 million in 2014/2015 was mainly due to increased cash payments by the Mining Qualification Authority, the Richards Bay Industrial Development Zone Company Soc. Limited and the Fibre Processing and Manufacturing Sector Education and Training Authority.

The increase of R215 million in cash payments for health from R6 354 million in 2013/2014 to R6 569 million in 2014/2015 was mainly due to increased operating expenses by the South African Medical Research Council, the Health and Welfare Sector Education and Training Authority and the National Health Laboratory Service.

The increase of R172 million in cash payments for recreation, culture and religion from R5 406 million in 2013/2014 to R5 578 million in 2014/2015 was mainly due to increased cash payments by the Gauteng Gambling Board, the National Lotteries Board and the National Film and Video Foundation.

The increase of R166 million in cash payments for fuel and energy from R515 million in 2013/2014 to R681 million in 2014/2015 was mainly due to increased cash payments by the Energy Sector Education and Training Authority, the National Nuclear Regulator and the National Energy Regulator of South Africa.

The increase of R157 million in cash payments for communication from R1 019 million in 2013/2014 to R1 176 million in 2014/2015 was mainly due to increased cash payments by the Media, Information and Communication Technologies Sector Education and Training Authority, the Independent Communications Authority of South Africa and the National Electronic Media Institution of South Africa.

The increase of R146 million in cash payments for law courts from R2 390 million in 2013/2014 to R2 536 million in 2014/2015 was mainly due to increased cash payments by Legal Aid South Africa and the South African Human Rights Commission.

The increase of R115 million in cash payments for police from R700 million in 2013/2014 to R815 million in 2014/2015 was mainly due to increased cash payments by the Safety and Security Sector Education and Training Authority.

The decrease of R1 250 million in cash payments for defence from R7 417 million in 2013/2014 to R6 167 million in 2014/2015 was mainly due to decreased cash payments by the Special Defence Account and the Armaments Corporation of South Africa.

The decrease of R492 million in cash payments for agriculture, forestry, fishing and hunting from R3 334 million in 2013/2014 to R2 842 million in 2014/2015 was mainly due to decreased cash payments by the Agricultural Land Holdings Account and the Agriculture Sector Education and Training Authority.

The decrease of R335 million in cash payments for education from R10 408 million in 2013/2014 to R10 073 million in 2014/2015 was mainly due to decreased cash payments by the National Skills Fund and the Services Sector Education and Training Authority to the National Student Financial Aid Scheme.

The decrease of R112 million in cash payments for foreign economic aid from R159 million in 2013/2014 to R47 million in 2014/2015 was mainly due to decreased cash payments by the African Renaissance and International Co-operation Fund.

The decrease of R104 million in cash payments for other industries from R3 400 million in 2013/2014 to R3 296 million in 2014/2015 was mainly due to decreased cash payments by the Dube TradePort Corporation and the Wholesale and Retail Sector Education and Training Authority.

The decrease of R59 million in cash payments for research and development economic affairs from R1 804 million in 2013/2014 to R1 745 million in 2014/2015 was mainly due to decreased cash payments by the Agricultural Research Council and the Council for Geoscience.

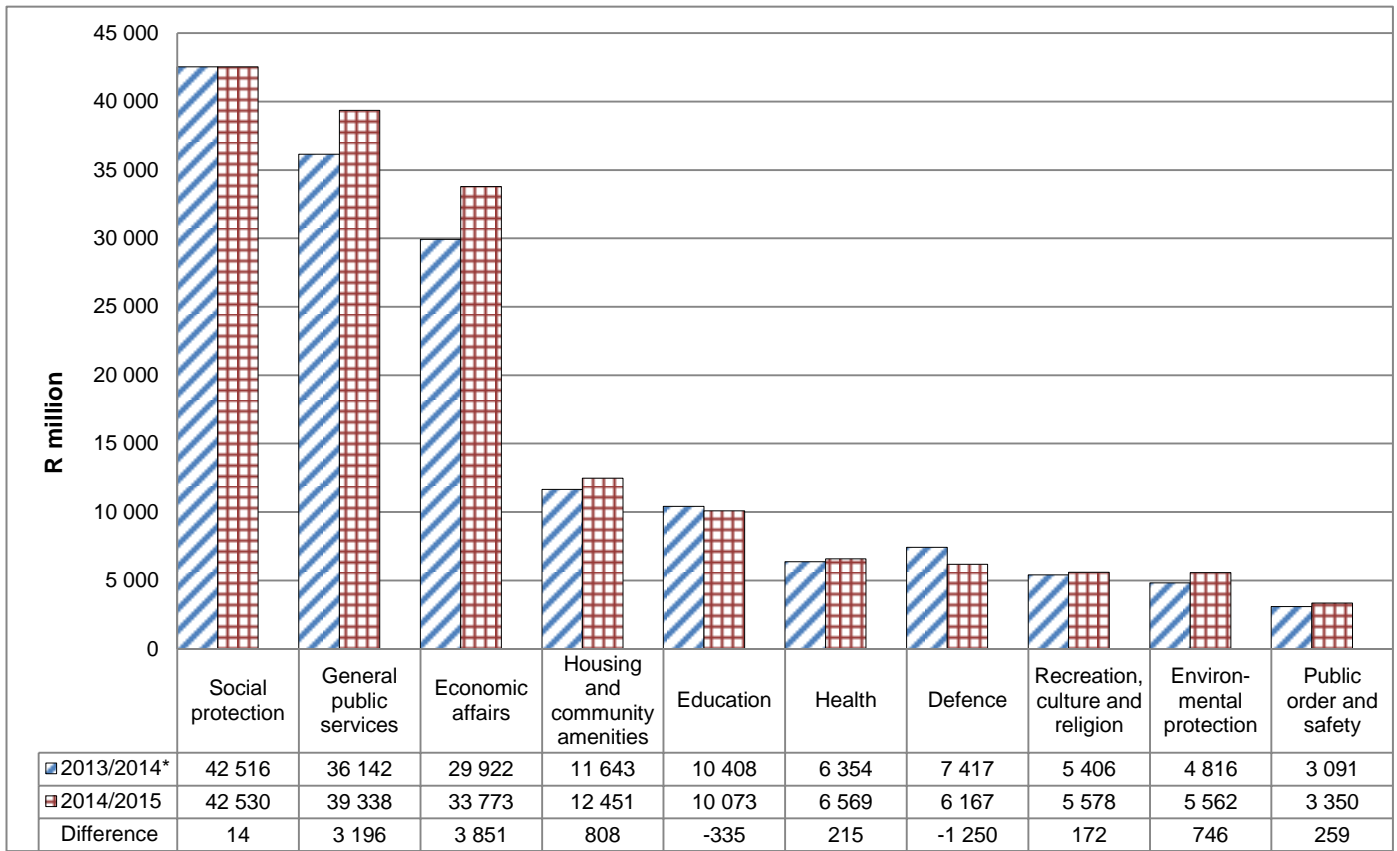
Table B - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2013/2014 and 2014/2015 fiscal years (summary) ¹

GFS 2001 codes	Type of service	2013/2014 ²	2014/2015	Change between 2013/2014 and 2014/2015	Percentage of total cash payments 2014/2015
		R million			%
701	General public services				
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	11 994	12 703	709	7,7
7012	Foreign economic aid	159	47	-112	0,0
7013	General services	17 471	19 497	2 026	11,8
7014	Basic research	4 729	4 723	-6	2,9
7015	R&D General public services	0	0	0	0,0
7016	General public services n.e.c.	1 788	2 367	579	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
	Total general public services	a 36 142	39 338	3 196	23,8
702	Defence	b 7 417	6 167	-1 250	3,7
703	Public order and safety				
7031	Police	700	815	115	0,5
7032	Fire protection services	0	0	0	0,0
7033	Law courts	2 390	2 536	146	1,5
7034	Prisons	0	0	0	0,0
	Total public order and safety	c 3 091	3 350	259	2,0
704	Economic affairs				
7041	General economic, commercial and labour affairs	11 214	13 460	2 246	8,1
7042	Agriculture, forestry, fishing and hunting	3 334	2 842	-492	1,7
7043	Fuel and energy	515	681	166	0,4
7044	Mining, manufacturing and construction	3 552	3 856	304	2,3
7045	Transport	5 084	6 717	1 633	4,1
7046	Communications	1 019	1 176	157	0,7
7047	Other industries	3 400	3 296	-104	2,0
7048	R&D Economic affairs	1 804	1 745	-59	1,1
	Total economic affairs	d 29 922	33 773	3 851	20,4
705	Environmental protection	e 4 816	5 562	746	3,4
706	Housing and community amenities	f 11 643	12 451	808	7,5
707	Health	g 6 354	6 569	215	4,0
708	Recreation, culture and religion	h 5 406	5 578	172	3,4
709	Education	i 10 408	10 073	-335	6,1
710	Social protection	j 42 516	42 530	14	25,7
	Total extra-budgetary accounts and funds cash payments for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j)	k 157 715	165 390	7 675	100,0

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

² Some of the figures have been revised since the previous publication.

Figure 3 - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2013/2014 and 2014/2015 fiscal year *(R million)



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

Figure 3 shows that the largest proportion of extra-budgetary accounts and funds spending according to functional classification for the 2014/2015 fiscal year was on social protection (R42 530 million), followed by general public services (R39 338 million), economic affairs (R33 773 million), housing and community amenities (R12 451 million) and education (R10 073 million).

PJ Lehohla
Statistician-General

Table 1 – Economic classification of cash receipts from operating activities for the 2014/2015 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
1		192 246
11	Taxes	25 206
12	Social contributions	22 467
13	Grants	82 738
14	Other receipts	61 835

Table 2 – Economic and functional classification of cash payments for operating activities for the 2014/2015 fiscal year (summary)

Functional classification		Economic classification							(21 – 28) TOTAL
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R million							
70	GENERAL GOVERNMENT SERVICES	36 614	63 664	2 411	508	4 854	31 237	12 303	151 592
701	GENERAL PUBLIC SERVICES	13 117	20 932	66	0	219	0	22	34 355
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	8 090	4 004	25	0	0	0	6	12 125
7012	Foreign economic aid	0	0	0	0	47	0	0	47
7013	General services	3 159	12 357	38	0	9	0	0	15 563
7014	Basic research	965	3 157	2	0	163	0	6	4 292
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	903	1 414	1	0	0	0	10	2 328
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	955	5 159	0	0	0	0	29	6 143
7021	Military defence	0	4 848	0	0	0	0	29	4 876
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.	955	312	0	0	0	0	0	1 266
703	PUBLIC ORDER AND SAFETY	1 962	1 200	2	0	44	0	35	3 243
7031	Police services	249	543	1	0	0	0	1	794
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	1 714	657	2	0	44	0	33	2 449
7034	Prisons	0	0	0	0	0	0	0	0

Table 2 – Economic and functional classification of cash payments for operating activities for the 2014/2015 fiscal year (summary) (continued)

Functional classification		Economic classification							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	(21 - 28)
		R million							
704	ECONOMIC AFFAIRS	7 667	16 648	59	356	3 354	0	1 200	29 284
7041	General economic, commercial and labour affairs	3 414	5 732	22	208	2 772	0	578	12 727
7042	Agriculture, forestry, fishing and hunting	279	969	0	130	22	0	189	1 589
7043	Fuel and energy	286	351	7	0	0	0	2	646
7044	Mining, manufacturing and construction	452	3 190	1	0	0	0	10	3 653
7045	Transport	1 248	2 677	11	0	560	0	393	4 888
7046	Communication	285	842	2	14	0	0	3	1 145
7047	Other industries	697	2 285	12	4	0	0	23	3 022
7048	R&D Economic affairs	1 006	601	5	0	0	0	1	1 614
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	2 269	2 532	11	0	0	0	204	5 016
7051	Waste management	1	1	0	0	0	0	0	3
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	2 215	2 502	11	0	0	0	203	4 931
7055	R&D Environmental protection	53	28	0	0	0	0	1	82
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	1 507	5 221	2 195	0	0	0	555	9 477
7061	Housing development	460	561	20	0	0	0	536	1 577
7062	Community development	242	269	11	0	0	0	18	539
7063	Water supply	761	4 212	2 164	0	0	0	0	7 137
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	45	178	0	0	0	0	0	224

Table 2 – Economic and functional classification of cash payments for operating activities for the 2014/2015 fiscal year (summary) (continued)

Functional classification		Economic classification							(21 – 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R million							TOTAL
707	HEALTH	2 398	4 071	3	0	0	0	14	6 486
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	2 259	3 775	3	0	0	0	13	6 050
7076	Health n.e.c.	139	296	0	0	0	0	1	436
708	RECREATION, CULTURE AND RELIGION	1 320	1 438	6	153	333	0	2 138	5 387
7081	Recreational and sporting services	445	391	0	0	324	0	1 880	3 040
7082	Cultural services	729	590	5	153	9	0	100	1 585
7083	Broadcasting and publishing services	67	56	0	0	0	0	37	160
7084	Religious and other community services	60	385	0	0	0	0	121	567
7085	R&D Recreation, culture and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	18	16	0	0	0	0	0	34
709	EDUCATION	426	751	0	0	904	0	7 972	10 053
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	0	0	0	0	0	0	0	0
7093	Postsecondary non-tertiary education (e.g. ABET)	67	55	0	0	0	0	0	122
7094	Tertiary education	107	101	0	0	840	0	7 970	9 019
7095	Education not definable by level	0	0	0	0	0	0	0	0
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.	252	595	0	0	64	0	1	912

Table 2 – Economic and functional classification of cash payments for operating activities for the 2014/2015 fiscal year (summary) (concluded)

Functional classification		Economic classification							(21 – 28) TOTAL
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R million							
710	SOCIAL PROTECTION	4 993	5 713	69	0	0	31 237	135	42 148
7101	Sickness and disability	449	360	1	0	0	2 592	0	3 402
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	872	625	0	0	0	7 178	0	8 676
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	78	74	0	0	0	0	124	276
7108	R&D Social protection	0	0	0	0	0	0	0	0
7109	Social protection n.e.c.	3 593	4 654	68	0	0	21 468	11	29 793

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2014/2015 fiscal year (summary)

		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	(611 - 614) TOTAL
Functional classification		R million				
70	GENERAL GOVERNMENT SERVICES	12 643	75	2	1 079	13 798
701	GENERAL PUBLIC SERVICES	4 978	4	0	0	4 982
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	579	0	0	0	579
7012	Foreign economic aid	0	0	0	0	0
7013	General services	3 934	0	0	0	3 934
7014	Basic research	427	4	0	0	430
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	39	0	0	0	39
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	24	0	0	0	24
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.	24	0	0	0	24
703	PUBLIC ORDER AND SAFETY	107	0	0	0	108
7031	Police services	21	0	0	0	21
7032	Fire protection services	0	0	0	0	0
7033	Law courts	87	0	0	0	87
7034	Prisons	0	0	0	0	0

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2014/2015 fiscal year (summary) (continued)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	(611 – 614) TOTAL
		R million				
704	ECONOMIC AFFAIRS	3 412	48	0	1 029	4 489
7041	General economic, commercial and labour affairs	729	2	0	2	733
7042	Agriculture, forestry, fishing and hunting	212	14	0	1 027	1 253
7043	Fuel and energy	35	0	0	0	35
7044	Mining, manufacturing and construction	203	0	0	0	203
7045	Transport	1 799	30	0	0	1 829
7046	Communication	31	0	0	0	31
7047	Other industries	273	1	0	0	274
7048	R&D Economic affairs	132	0	0	0	132
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	503	5	0	38	546
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	497	5	0	38	540
7055	R&D Environmental protection	6	0	0	0	6
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	2 966	1	0	7	2 973
7061	Housing development	68	1	0	7	76
7062	Community development	3	0	0	0	3
7063	Water supply	2 891	0	0	0	2 891
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	3	0	0	0	3

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2014/2015 fiscal year (summary) (continued)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	(611 - 614) TOTAL
		R million				
707	HEALTH	76	7	0	0	83
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	64	7	0	0	71
7076	Health n.e.c.	12	0	0	0	13
708	RECREATION, CULTURE AND RELIGION	182	1	2	5	190
7081	Recreational and sporting services	62	0	0	0	62
7082	Cultural services	97	1	2	5	105
7083	Broadcasting and publishing services	3	0	0	0	3
7084	Religious and other community services	20	0	0	0	20
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	1	0	0	0	1
709	EDUCATION	20	0	0	0	20
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	0	0	0	0	0
7093	Postsecondary non-tertiary education (e.g. ABET)	1	0	0	0	1
7094	Tertiary education	5	0	0	0	5
7095	Education not definable by level	0	0	0	0	0
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	14	0	0	0	14

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2014/2015 fiscal year (summary) (concluded)

		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non- produced assets	(611 – 614) TOTAL
Functional classification		R million				
710	SOCIAL PROTECTION	374	8	0	0	382
7101	Sickness and disability	23	0	0	0	23
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	27	0	0	0	27
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	2	0	0	0	2
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	321	8	0	0	330

Table 4 – Economic classification of sale of non-financial assets for the 2014/2015 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
31		368
311	Fixed assets	351
312	Strategic stocks	0
313	Valuables	0
314	Non-produced assets	17

Table 5 – Economic classification of the net acquisition of financial assets other than cash for the 2014/2015 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
32		20 816
321	Domestic	20 856
322	Foreign	-40

Table 6 – Economic classification of the net incurrence of liabilities cash for the 2014/2015 fiscal year (summary)

GFS 2001 codes	Economic classification	R million
33		-466
331	Domestic	-466
332	Foreign	0

Annexure A: Information on disaggregated tables available on the Stats SA website
<http://www.statssa.gov.za/?s=P9102&sitem=publications>

Tables

Table 1	Economic classification of cash receipts from operating activities for the 2014/2015 fiscal year
Table 2	Economic and functional classification of cash payments for operating activities for the 2014/2015 fiscal year
Table 3	Economic and functional classification of the purchases of non-financial assets for the 2014/2015 fiscal year
Table 4	Economic classification of the sales of non-financial assets for the 2014/2015 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2014/2015 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2014/2015 fiscal year
Table 7	Economic and functional classification of cash payments from operating activities for the 2014/2015 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 2014/2015 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production

Explanatory notes

Background

This statistical release provides economic and functional classifications of transactions of extra-budgetary accounts and funds of the national and provincial governments for the 2014/2015 fiscal year, ended 31 March 2015.

National and provincial extra-budgetary accounts and funds consist of 232 institutions for the 2014/2015 fiscal year (see explanatory note, pp.24 to 29 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 (statistical release P9119.4).

Purpose of the 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 2014/2015 fiscal year were classified economically and functionally.

Methodology

The grants between the various extra-budgetary accounts and funds have not been eliminated, but are shown as grants to other extra-budgetary accounts and funds (see Table 2) of the Financial statistics of extra-budgetary accounts and funds (release P9102) that is 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) Academy of Science South Africa
- 2) Accounting Standards Board
- 3) African Renaissance and International Co-operation Fund
- 4) Auditor General of South Africa
- 5) Electoral Commission of South Africa
- 6) Estate Agency Affairs Board of South Africa
- 7) Finance and Accounting Services Sector Education and Training Authority
- 8) Government Printing Works
- 9) Financial and Fiscal Commission
- 10) Human Sciences Research Council
- 11) Local Government Sector Education and Training Authority
- 12) Municipal Demarcation Board
- 13) Municipal Infrastructure Support Agency
- 14) National Research Foundation
- 15) National School of Government Trading and Training Account
- 16) National Skills Fund
- 17) Parliamentary Villages Management Board
- 18) Property Management Trading Entity
- 19) Public Service Sector Education and Training Authority
- 20) South African Local Government Association
- 21) South African National Space Agency
- 22) South African Revenue Service
- 23) State Information Technology Agency
- 24) Technology Innovation Agency

b) Defence

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

c) Public order and safety

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

d) Education

- 38) Council on Higher Education
- 39) Education, Training, and Development Practices Sector Education and Training Authority
- 40) Mpumalanga Regional Training Trust
- 41) National Student Financial Aid Scheme

- 42) Quality Council for Trades and Occupations
- 43) South African Council for Educators
- 44) South African Qualification Authority
- 45) The Council for Quality Assurance in General and Further Education and Training (Umalusi)
- 46) The Education Labour Relations Council

e) Health

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

f) Social protection

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

g) Housing and community amenities

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

h) Recreation, culture and religion

- 74) Afrikaanse Taalmuseum en Taalmonument
- 75) ARTSCAPE
- 76) Boxing South Africa
- 77) Business and Arts South Africa
- 78) Castle Control Board
- 79) Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities

- 80) Ditsong Museum of South Africa
- 81) Eastern Cape Gambling and Betting Board
- 82) Eastern Cape Provincial Arts and Culture Council
- 83) Engelenburghuis Art Collection
- 84) Film and Publication Board
- 85) Free State Gambling and Racing Board
- 86) Freedom Park Trust
- 87) Gauteng Cradle of Humankind Trading Entity
- 88) Gauteng Film Commission
- 89) Gauteng Gambling Board
- 90) Heritage Western Cape
- 91) Iziko Museums of Cape Town
- 92) KwaZulu-Natal Gambling and Betting
- 93) KwaZulu-Natal Museum
- 94) Limpopo Casino and Gaming Board
- 95) Luthuli Museum
- 96) Market Theatre Foundation
- 97) Media Development and Diversity Agency
- 98) Mmabana Cultural Foundation
- 99) Mpumalanga Gaming Board
- 100) National Arts Council of South Africa
- 101) National English Literary Museum
- 102) National Film and Video Foundation
- 103) National Gambling Board
- 104) National Heritage Council of South Africa
- 105) National Library of South Africa
- 106) National Lotteries Board
- 107) National Lottery Distribution Trust Fund
- 108) National Museum
- 109) National Youth Development Agency
- 110) Nelson Mandela National Museum
- 111) North West Gambling Board
- 112) Pan South African Language Board
- 113) Performing Arts Centre of the Free State
- 114) Represented Political Parties' Fund
- 115) Robben Island Museum
- 116) South African Heritage Resources Agency
- 117) South African Institute for Drug-Free Sport
- 118) South African Library for the Blind
- 119) The Playhouse Company
- 120) The State Theatre, Pretoria
- 121) Voortrekker and Ncome Museums
- 122) War Museum of the Boer Republic
- 123) Western Cape Cultural Commission
- 124) Western Cape Gambling and Betting Board
- 125) Western Cape Language Committee
- 126) William Humphrey's Art Gallery
- 127) Windy brow Centre for the Arts

i) Environmental protection

- 128) Cape Nature
- 129) Eastern Cape Parks and Tourism Agency
- 130) Ingonyama Trust Fund Board
- 131) iSimangaliso Wetland Park Authority
- 132) KwaZulu-Natal Nature Conservation Board
- 133) Mpumalanga Tourism and Parks Agency
- 134) Natal Sharks Board
- 135) National Radioactive Waste Disposal
- 136) North West Parks and Tourism Board
- 137) South African National Biodiversity Institute
- 138) South African National Parks

j) Economic affairs

- 139) Agricultural Land Holdings Account
- 140) Agricultural Sector Education and Training Authority
- 141) Agriculture Research Council
- 142) Banking Sector Education and Training Authority
- 143) Brand South Africa
- 144) Cape Agency for Sustainable Integrated Development in Rural Areas
- 145) Chemical Industries Education and Training Authority
- 146) Coega Development Corporation
- 147) Commission for Conciliation, Mediation and Arbitration
- 148) Companies and Intellectual Property Registration Commission
- 149) Competition Commission
- 150) Competition Tribunal
- 151) Construction Education and Training Authority
- 152) Construction Industry Development Board
- 153) Co-operative Banks Development Agency
- 154) Cost Recovery Trading Entity
- 155) Council for Geoscience
- 156) Council for the Built Environment
- 157) Cross Border Road Transport Agency
- 158) Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority
- 159) Driving Licence Card Trading Account
- 160) Dube TradePort Corporation
- 161) Eastern Cape Development Corporation
- 162) Eastern Cape Liquor Board
- 163) Eastern Cape Socio-Economic Consultative Council
- 164) East London Industrial Development Zone Corporation Soc. Ltd
- 165) Energy Sector Education and Training Authority
- 166) Fibre Processing Manufacturing Sector Education and Training Authority
- 167) Financial Service Board
- 168) Food and Beverages Manufacturing Industry Sector Education Training Authority
- 169) Free State Fleet Management Trading Entity

- 170) Free State Tourism Authority
- 171) Gateway Airport Authority Limited
- 172) Gauteng Dinokeng Trading Entity
- 173) Gauteng Economic Development Agency
- 174) Gauteng Enterprise Propeller
- 175) Gauteng Tourism Authority
- 176) Gautrain Management Agency
- 177) G-Fleet Management Trading Entity
- 178) Government Motor Transport Trading Entity (Western Cape)
- 179) Independent Communications Authority of South Africa
- 180) Independent Regulatory Board of Auditors
- 181) Insurance Sector Education and Training Authority
- 182) International Trade Administration Commission of South Africa
- 183) KwaZulu-Natal Agricultural Development Trust trading as Agribusiness Development Agency
- 184) KwaZulu-Natal Tourism Authority
- 185) Limpopo Economic Development Agency
- 186) Limpopo Tourism
- 187) Manufacturing, Engineering and Related Services Education and Training Authority
- 188) Mjindi Farming
- 189) Marine Living Resources Fund
- 190) Mayibuye Transport Corporation
- 191) Media, Advertising, Information and Communication
- 192) Mine Health and Safety Council
- 193) Mining Qualifications Authority
- 194) National Agricultural Marketing Council
- 195) National Consumer Commission
- 196) National Consumer Tribunal
- 197) National Credit Regulator
- 198) National Economic Development and Labour Council
- 199) National Electronic Media Institution of South Africa
- 200) National Energy Regulator of South Africa
- 201) National Metrology Institute of South Africa
- 202) National Nuclear Regulator
- 203) National Regulator for Compulsory Specifications
- 204) Ncera Farms
- 205) Northern Cape Economic Development, Trade and Investment Promotion Agency
- 206) Northern Cape Government Motor Transport
- 207) Northern Cape Tourism Authority
- 208) Office of the Ombud for Financial Service Providers
- 209) Perishable Products Export Control Board
- 210) Ports Regulator of South Africa
- 211) Productivity South Africa
- 212) Railway Safety Regulator
- 213) Registration of Deeds Trading Account
- 214) Richards Bay Industrial Development Zone Company Soc. Ltd
- 215) Road Agency Limpopo
- 216) Road Traffic Infringement Agency
- 217) Service Sector Education and Training Authority
- 218) Sheltered Employment Factories
- 219) Small Enterprise Development Agency
- 220) South African Civil Aviation Authority

- 221) South African Diamond and Precious Metals Regulator
- 222) South African Maritime Safety Authority
- 223) South African National Accreditation System
- 224) South African National Energy Research Institute
- 225) South African Tourism
- 226) South African Weather Service
- 227) Transport Education and Training Authority
- 228) The Western Cape Investment and Trade Promotion Agency
- 229) Trade and Investment KwaZulu-Natal
- 230) Universal Service and Access Agency of South Africa
- 231) Universal Service and Access Fund
- 232) 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

- **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
Ambulance services
Hospital services
Public health services
R&D Health
Health n.e.c.

- **Recreation, culture and religion**

Recreational and sporting services
Cultural services
Broadcasting and publishing services
Religious and other community services
R&D Recreation, culture and religion
Recreation, culture and religion n.e.c.

- **Education**

Pre-primary and primary education
Secondary education
Postsecondary and non-tertiary education

Tertiary education
 Education not defined by level
 Subsidiary services to education
 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.22). 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.22). These categories are recommended by the 1993 System of National Accounts (SNA). The 2013/2014 classified information is generally comparable with the 2014/2015 information.

Comparability with the previous year

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

- Mayibuye Transport Corporations;
- Municipal Infrastructure Support Agent; and
- National Radioactive Waste Disposal.

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

- Africa Institute of South Africa;
- Eastern Cape Appropriate Technology Unit;
- Project Development Facility; and
- Technical Assistance Unit.

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 (MoU). Classification of public-sector institutions that have taken place for the year ending 31 March 2014. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2015.

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
CASIDRA	Cape Agency Sustainable Integrated Development in Rural Areas
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
CTFLSETA	Clothing, Textile Footwear and Leather Sector Education and Training Authority
R&D	Research and Development
DBSA	Development Bank of Southern Africa
ESETA	Energy Sector Education and Training Authority
ETDPSETA	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
FOODBEVSETA	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
LEDA	Limpopo Economic Development Agency
LGSETA	Local Government Sector Education and Training Authority
MERSETA	Manufacturing, Engineering and related Services Education and Training Authority
MICTSETA	Media, Advertising, Information and Communication Technologies Sector Education and Training Authority
MQA	Mining Qualification Authority
NCC	National Consumer Commission
n.e.c	Not elsewhere classified
NEDLAC	National Economic Development and Labour Council
NHBRC	National Home Builders Registration Council
NLDTF	National Lottery Distribution Trust Fund
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
SANSA	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
SERVESSETA	Services Sector Education and Training Authority
SETA	Sector Education and Training Authority
SITA	State Information Technology Agency
SNA	System of National Accounts, 2008
Stats SA	Statistics South Africa
W&RSETA	Wholesale and Retail Sector Education and Training Authority

Revisions

Figures for 2014/2015 data should be regarded as preliminary and may be revised.

Glossary of selected variables

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, harbours, 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.
Statutory appropriations	Statutory appropriations are amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
Subsidies	Subsidies are current unrequited payments that government units pay to enterprises on the basis of levels of their production activities or the quantities or values of the goods and services that they produce, sell, export or import. Subsidies may be designed to influence levels of production, prices at which outputs are sold, or the remuneration of the enterprises.
Subsidies on production	Payments made to resident enterprises as a consequence of engaging in production which are not related to specific product. Included are subsidies on payroll or workforce, which are payable on the total wage and salary bill, the size of the total workforce or the employment of particular types of persons; subsidies to reduce pollution; and payments of interest on behalf of corporations.
Subsidies on products	Current unrequited payments that government units make to enterprises on the basis of quantities or values of the goods and services that they produce, sell, export or import.
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.

Transport equipment	Transport equipment consists of equipment for moving people and objects, including motor vehicles, trailers and semitrailers, ships, railway locomotives and rolling stock, aircraft, motorcycles, and bicycles.
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.
Wages and salaries	Wages and salaries include primarily basic wages, salaries, services and other bonuses, allowances (including car allowances), overtime payments and housing subsidies.
Technical enquiries	
Elizabeth Makhafola	Telephone number: +27 12 310 8977 Email: ElizabethMa@statssa.gov.za
Sydney Mbowane	Telephone number: +27 12 310 2161 Email: SydneyM@statssa.gov.za

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General enquiries

- User information services: Telephone number: +27 12 310 8600/ 8390
Email address: info@statssa.gov.za
- Orders/subscription: Telephone number: +27 12 310 8044
Email address: magdaj@statssa.gov.za
- Postal address: Private Bag X44, Pretoria, 0001

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