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Financial statistics of extra-budgetary accounts and funds 2017/2018

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The South Africa I know, the home I understand



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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 R7 456 million for the 2017/2018 fiscal year.

The revenue cash flows from operating activities amounted to R260 675 million and the expense cash flows amounted to R216 197 million, resulting in a net cash inflow from operating activities of R44 478 million for the 2017/2018 fiscal year ending 31 March 2018. The net cash outflow from transactions in non-financial assets amounted to R22 606 million for the 2017/2018 fiscal year. The cash surplus for 2017/2018 was R21 872 million. The net acquisition of financial assets other than cash amounted to a cash outflow of R18 014 million for the 2017/2018 fiscal year. The net incurrence of liabilities amounted to R3 598 million, resulting in a net cash outflow of R14 416 million from financing activities for the 2017/2018 fiscal year. The total net change in the stock of cash for extra-budgetary accounts and funds amounted to R7 456 million (see Table A, p. 6).

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R239 494 million from the national and provincial extra-budgetary accounts and funds for the 2017/2018 fiscal year was economic affairs (R69 058 million or 28,8%); followed by social protection (R61 774 million, or 25,8%); general public services (R46 753 million or 19,5%); education (R16 279 million or 6,8%); housing and community amenities (R13 076 million or 5,5%); health (R8 992 million or 3,8%); recreation, culture and religion (R6 932 million or 2,9%); defence (R6 402 million or 2,7%); environmental protection (R5 468 million or 2,3%); and public order and safety (R4 759 million or 2,0%) (see Table C, p. 11 and Figure 2, p. 12).

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.

The revenue cash flows from operating activities increased by R14 040 million from R246 635 million in 2016/2017 to R260 675 million in 2017/2018. The increase was mainly due to an increase in grants received and other receipts.

The increase of R5 066 million in grants received from R110 631 million in 2016/2017 to R115 697 million in 2017/2018 was mainly due to increases in transfers to the South African National Roads Agency Limited, the South African Revenue Service and the Special Defence Account.

The increase of R3 771 million in other receipts from R75 780 million in 2016/2017 to R79 551 million in 2017/2018 was due to an increase in services rendered by the National Health Laboratory Services, the Auditor-General of South Africa and the first time inclusion of the Guardian's Fund.

The increase of R2 867 million in taxes collected from R37 381 million in 2016/2017 to R40 248 million in 2017/2018 was mainly due to an increase in fuel levies collected by the Road Accident Fund and an increase in share of game sales by the National Lotteries Distribution Trust Fund, as well as an increase in agricultural products inspection services levied by the Perishable Products Export Control Board.

The increase of R2 337 million in social contributions from R22 843 million in 2016/2017 to R25 180 million in 2017/2018 was mainly due to an increase in employers' contributions by the Unemployment Insurance Fund and the Compensation Fund.

Cash payments for operating activities increased by R8 068 million from R208 129 million in 2016/2017 to R216 197 million in 2017/2018. The increase was mainly due to increases in other payments, compensation of employees and social benefits (see Table A, p. 6).

The largest contributor to total cash payments for operating activities for the 2017/2018 fiscal year was purchases of goods and services (R81 448 million), followed by compensation of employees (R49 249 million), social benefits (R47 194 million), other payments (R25 845 million), interest (R8 356 million), subsidies (R2 447 million) and grants paid (R1 658 million).

The increase of R7 999 million in other payments from R17 846 million in 2016/2017 to R25 845 million in 2017/2018 was mainly due to increased transfer payments to households by the National Student Financial Aid Scheme and the National Skills Fund (to provide towards the 'no fees increase' policy for university students for the 2018 academic year) and the surrender of funds to the National Revenue Fund by the African Renaissance and International Co-operation Fund.

The increase of R4 053 million in compensation of employees from R45 196 million in 2016/2017 to R49 249 million in 2017/2018 was mainly due to increases in compensation of employees by the State Information Technology Agency, the South African Revenue Service and the Water Trading Entity.

The increase of R2 015 million in social benefits from R45 179 million in 2016/2017 to R47 194 million in 2017/2018 was mainly due to higher claims paid to households by the Road Accident Fund, the Unemployment Insurance Fund and the Compensation Commissioner for Occupational Diseases in Mines and Works.

The increase of R1 203 million in interest paid from R7 153 million in 2016/2017 to R8 356 million in 2017/2018 was mainly due to increased interest payments by the Water Trading Entity, the Compensation Commissioner for Occupational Diseases in Mines and Works and the Road Accident Fund.

The decrease of R6 228 million in purchases of goods and services from R87 676 million in 2016/2017 to R81 448 million in 2017/2018 was mainly due to a decrease in payments for maintenance of infrastructure assets by the Water Trading Entity, as well as a decrease in repairs and maintenance of roads by the South African National Roads Agency Limited and a decrease in the war on leaks special project by the Energy and Water Sector Education and Training Authority.

The decrease of R598 million in subsidies paid from R3 045 million in 2016/2017 to R2 447 million in 2017/2018 was due to decreases in subsidies paid by the Gautrain Management Agency, Gauteng Enterprise Propeller and the National Film and Video Foundation of South Africa.

The decrease of R376 million in grants paid from R2 034 million in 2016/2017 to R1 658 million in 2017/2018 was mainly due to decreases in transfer payments by the National Skills Fund, the Road Traffic Management Corporation and the Education, Training and Development Practices Sector Education and Training Authority.

The net cash flows from non-financial assets decreased by R2 901 million from R25 507 million in 2016/2017 to R22 606 million in 2017/2018. The decrease can mainly be attributed to decreased capital expenditure on other structures by the Water Trading Account, buildings other than dwellings by the Property Management Trading Entity, and information, computer and telecommunications equipment by the South African Revenue Service.

Table A - Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2016/2017 and 2017/2018 fiscal years (summary) ¹

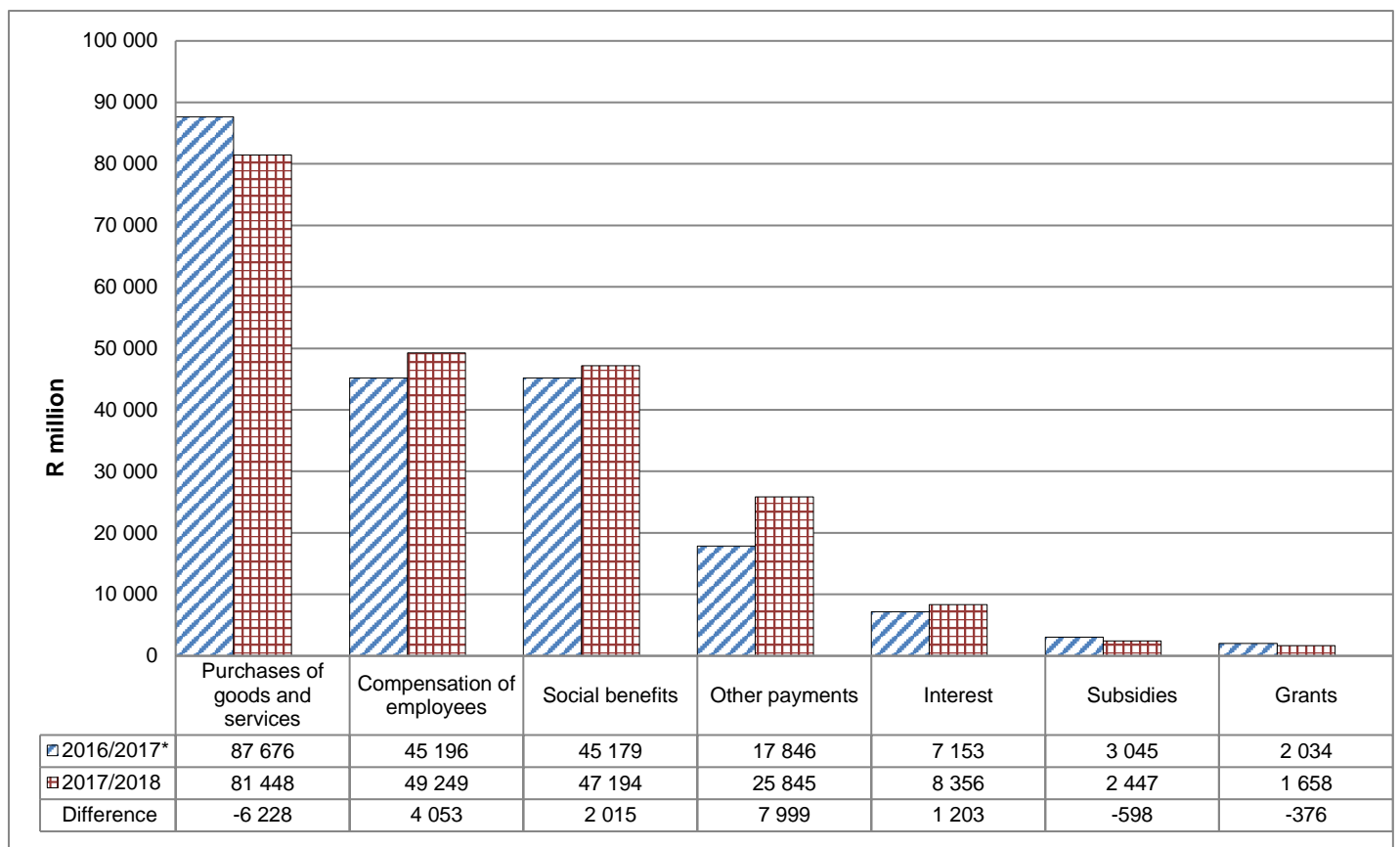
GFS 2014 code	Economic classification of sources and uses of cash		2016/2017 ²	2017/2018	Difference between 2016/2017 and 2017/2018
			R million		
	Cash flows from operating activities:				
	Revenue cash flows	a	246 635	260 675	14 040
11	Taxes		37 381	40 248	2 867
12	Social contributions		22 843	25 180	2 337
13	Grants		110 631	115 697	5 066
14	Other receipts		75 780	79 551	3 771
	Expense cash flows	b	208 129	216 197	8 068
21	Compensation of employees		45 196	49 249	4 053
22	Purchases of goods and services		87 676	81 448	-6 228
24	Interest		7 153	8 356	1 203
25	Subsidies		3 045	2 447	-598
26	Grants		2 034	1 658	-376
27	Social benefits		45 179	47 194	2 015
28	Other payments		17 846	25 845	7 999
	<i>Net cash flow from operating activities:(outflow)/ inflow</i>	(a-b)=c	38 506	44 478	5 972
	Cash flows from transactions in non-financial assets:				
	Net cash outflow from investments in non-financial assets ³	d	25 507	22 606	-2 901
611	Fixed assets		24 333	21 773	-2 560
612	Inventories		0	0	0
613	Valuables		4	5	1
614	Non-produced assets		1 170	828	-342
	<i>Cash surplus/ (deficit)</i>	(c-d)=e	12 999	21 872	
	Cash flows from financing activities:				
	Net acquisition of financial assets other than cash: cash outflow/ (inflow)	f	17 132	18 014	
321	Domestic		17 130	18 138	
322	Foreign		2	-124	
	Net incurrence of liabilities: cash (outflow)/ inflow	g	3 346	3 598	
331	Domestic		3 346	3 598	
332	Foreign		0	0	
	<i>Net cash flow from financing activities:(outflow)/ inflow</i>	(g-f)=h	-13 786	-14 416	
	NET CHANGE IN THE STOCK OF CASH	(h+e)=i	-787	7 456	

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 The net cash outflow from investments in non-financial assets (R22 606 million) is equal to the purchases of non-financial assets (R23 297 million) minus sales of non-financial assets (R690 million). The total amounts for purchases (see Table B p. 8) and sales of non-financial assets are shown, respectively, in the disaggregated tables available on the Stats SA website.

Figure 1 - Economic classification of cash payments for operating activities for the 2016/2017 and 2017/2018 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 for the 2016/2017 and 2017/2018 fiscal years. In 2017/2018, the largest extra-budgetary cash payments were purchases of goods and services (R81 448 million), compensation of employees (R49 249 million), social benefits (R47 194 million) and other payments (R25 845 million).

Table B - Economic classification of cash payments for purchases of non-financial assets for the 2016/2017 and 2017/2018 fiscal years (summary)¹

GFS 2014 Code	Cash flows from transactions in non-financial assets		2016/2017 ²	2017/2018	Difference between 2016/2017 and 2017/2018
			R million		
	Cash flows from investments in non-financial assets:	(b+r+s+t)=a	26 324	23 297	-3 027
611	Fixed assets	(c+d+i+q)=b	25 109	22 406	-2 703
6111	Buildings and structures	c	19 484	16 662	-2 822
61111	Dwellings		3	2	-1
61112	Buildings other than dwellings		6 063	5 118	-944
61113	Other structures		13 418	11 542	-1 875
61114	Land improvements		0	0	0
6112	Machinery and equipment	(e+f)=d	3 634	3 366	-268
61121	Transport equipment	e	851	1 048	197
61122	Machinery and equipment other than transport equipment	(g+h)=f	2 783	2 317	-465
611221	Information, computer and telecommunications equipment	g	1 290	863	-427
611222	Machinery and equipment not elsewhere classified	h	1 492	1 455	-38
6112221	Office furniture (and domestic furniture)		232	266	34
6112222	Other machinery and equipment		1 259	1 187	-72
6112223	Books		1	2	1
6113	Other fixed assets	(j+k)=i	1 991	2 378	387
61131	Cultivated biological resources	j	0	1	1
611311	Animal resources yielding repeat products		0	1	1
611312	Tree, crop, and plant resources yielding repeat products		0	0	0
61132	Intellectual property products	(l+m+n+o+p)=k	1 991	2 377	386
611321	Research and development	l	0	0	0
611322	Mineral exploration and evaluation	m	0	0	0
611323	Computer software and databases	n	1 991	2 377	386
6113231	Computer software		1 991	2 377	386
6113232	Databases		0	0	0
611324	Entertainment, literary, and artistic originals	o	0	0	0
611325	Other intellectual property products	p	0	0	0
6114	Weapons systems	q	0	0	0
612	Inventories	r	0	0	0
613	Valuables	s	4	5	1
614	Non-produced assets	t	1 211	886	-325

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.

The largest contributor to the cash outflow from investment in non-financial assets was buildings and structures (R16 662 million), followed by machinery and equipment (R3 366 million), other fixed assets (R2 378 million) and non-produced assets (R886 million) for the 2017/2018 fiscal year.

Cash payments for operating activities and purchases of non-financial assets 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 C, p. 11. There are ten main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

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 R5 041 million from R234 453 million in 2016/2017 to R239 494 million in the 2017/2018 fiscal year.

The increase of R3 804 million in cash payments for general economic, commercial and labour affairs from R16 058 million in 2016/2017 to R19 862 million in 2017/2018 was mainly due to increased transfers to households by the National Skills Fund to contribute towards the 'no fees increase' policy for university students for the 2018 academic year; the surrender of funds to the National Revenue Fund; an increase in the compensation of employees by the Companies and Intellectual Property Registration Commission; and increased operating expenditure by the Services Sector Education and Training Authority.

The increase of R3 427 million in cash payments for education from R12 852 million in 2016/2017 to R16 279 million in 2017/2018 was mainly due to an increase in transfer payments to households by the National Student Financial Aid Scheme and increased operating expenditure by the Education, Training and Development Practices Sector Education and Training Authority and the Mpumalanga Regional Trust.

The increase of R2 246 million in cash payments for social protection from R59 528 million in 2016/2017 to R61 774 million in 2017/2018 was mainly due to higher claims paid by the Road Accident Fund and the Unemployment Insurance Fund and the surrender of funds to the National Revenue Fund by the South African Social Security Agency.

The increase of R1 636 million in cash payments for foreign economic aid from R58 million in 2016/2017 to R1 694 million in 2017/2018 was due to the surrender of funds to the National Revenue Fund by the African Renaissance and International Co-operation Fund.

The increase of R1 071 million in cash payments for law courts from R2 886 million in 2016/2017 to R3 957 million in 2017/2018 was mainly due to the inclusion of the Guardian's Fund for the first time as well as increases in compensation of employees by the Public Protector South Africa and Legal Aid South Africa.

The increase of R470 million in cash payments for recreation, culture and religion from R6 462 million in 2016/2017 to R6 932 million in 2017/2018 was due to increased transfer payments to non-profit institutions serving households by the National Lotteries Distribution Trust Fund, as well as increased cash payments for operating expenditure by the National Lotteries Commission and the National Library of South Africa.

The increase of R380 million in cash payments for other industries from R3 730 million in 2016/2017 to R4 110 million in 2017/2018 was mainly due to increased cash payments for operating expenditure by the Wholesale and Retail Sector Education and Training Authority, South African Tourism and the Culture, Arts, Tourism, Hospitality and Sports Sector Education and Training Authority.

The increase of R336 million in cash payments for health from R8 656 million in 2016/2017 to R8 992 million in 2017/2018 was mainly due to increased cash payments for operating expenditure by the National Health Laboratory Service and the South African Medical Research Council and the increased compensation of employees by the Office of Health Standard Compliance.

The increase in cash payments for environmental protection of R136 million from R5 332 million in 2016/2017 to R5 468 million in 2017/2018 was mainly due to increased cash payments by South African National Parks, the Western Cape Nature Conservation Board and the Ingonyama Trust Board.

The increase of R93 million in cash payments for police from R709 million in 2016/2017 to R802 million in 2017/2018 was mainly due to increased cash payments by the Safety and Security Sector Education and Training Authority, the Private Security Industry Regulatory Authority and the Financial Intelligence Centre.

The increase of R64 million in cash payments for communications from R2 299 million in 2016/2017 to R2 363 million in 2017/2018 was mainly due to the surrender of funds to the National Revenue Fund by the Independent Communication Authority of South Africa and the Universal Service and Access Fund and increased in cash payments for operating expenditure by the National Electronic Media Institute of South Africa.

The decrease of R1 876 million in cash payments for housing and community amenities from R14 952 million in 2016/2017 to R13 076 million in 2017/2018 was mainly due to decreases in cash payments for operating expenditure by the Water Trading Entity, the National Home Builders Registration Council and the Water Research Commission.

The decrease of R1 444 million in cash payments for transport from R33 785 million in 2016/2017 to R32 341 million in 2017/2018 was mainly due to decreased cash payments for operating expenditure by the South African National Roads Agency Limited and the Gautrain Management Agency and a once off payment towards a court order for the National Traffic Information System by the Road Traffic Management Corporation.

The decrease of R1 210 million in cash payments for general services from R23 604 million in 2016/2017 to R22 394 million in 2017/2018 can mainly be ascribed to decreased cash payments by the Property Management Trading Entity, the State Information Technology Agency and the Local Government Sector Education and Training Authority.

The decrease of R1 050 million in cash payments for fuel and energy from R1 881 million in 2016/2017 to R831 million in 2017/2018 was mainly due to decreased cash payments by the Energy and Water Sector Education and Training Authority.

The decrease of R763 million in cash payments for defence from R7 165 million in 2016/2017 to R6 402 million in 2017/2018 was mainly due to decreased cash payments for operating expenditure by the Special Defence Account.

The decrease of R744 million in cash payments for general public services not elsewhere classified from R3 023 million in 2016/2017 to R2 279 million in 2017/2018 can mainly be ascribed to decreased cash payments by the Electoral Commission of South Africa and the Municipal Demarcation Board.

The decrease of R458 million in cash payments for basic research from R6 327 million in 2016/2017 to R5 869 million in 2017/2018 was mainly due to decreased cash payments by the National Research Foundation and the Technology Innovation Agency and decreased transfer payments by the National Skills Fund.

The decrease of R439 million in cash payments for executive and legislative organs, financial and fiscal affairs, and external affairs from R14 957 million in 2016/2017 to R14 518 million in 2017/2018 was mainly due to decreased cash payments by the South African Revenue Service, the Finance and Accounting Services Sector Education and Training Authority and the Accounting Standards Board.

The decrease of R439 million in cash payments for agriculture, forestry, fishing and hunting from R3 456 million in 2016/2017 to R3 017 million in 2017/2018 was mainly due to decreased operating expenditure by the Agricultural Land Holdings Account and decreases in cash payments for compensation of employees as well as operating expenditure by the Marine Living Resources Fund and Mjindi Farming.

The decrease of R102 million in cash payments for mining, manufacturing and construction from R4 695 million in 2016/2017 to R4 593 million in 2017/2018 was mainly due to decreased cash payments for operating expenditure by the Richards Bay Industrial Development Zone and the Manufacturing, Engineering and Related Services Sector Education and Training Authority as well as a decreased transfer to the Mining Qualifications Authority by the National Skills Fund.

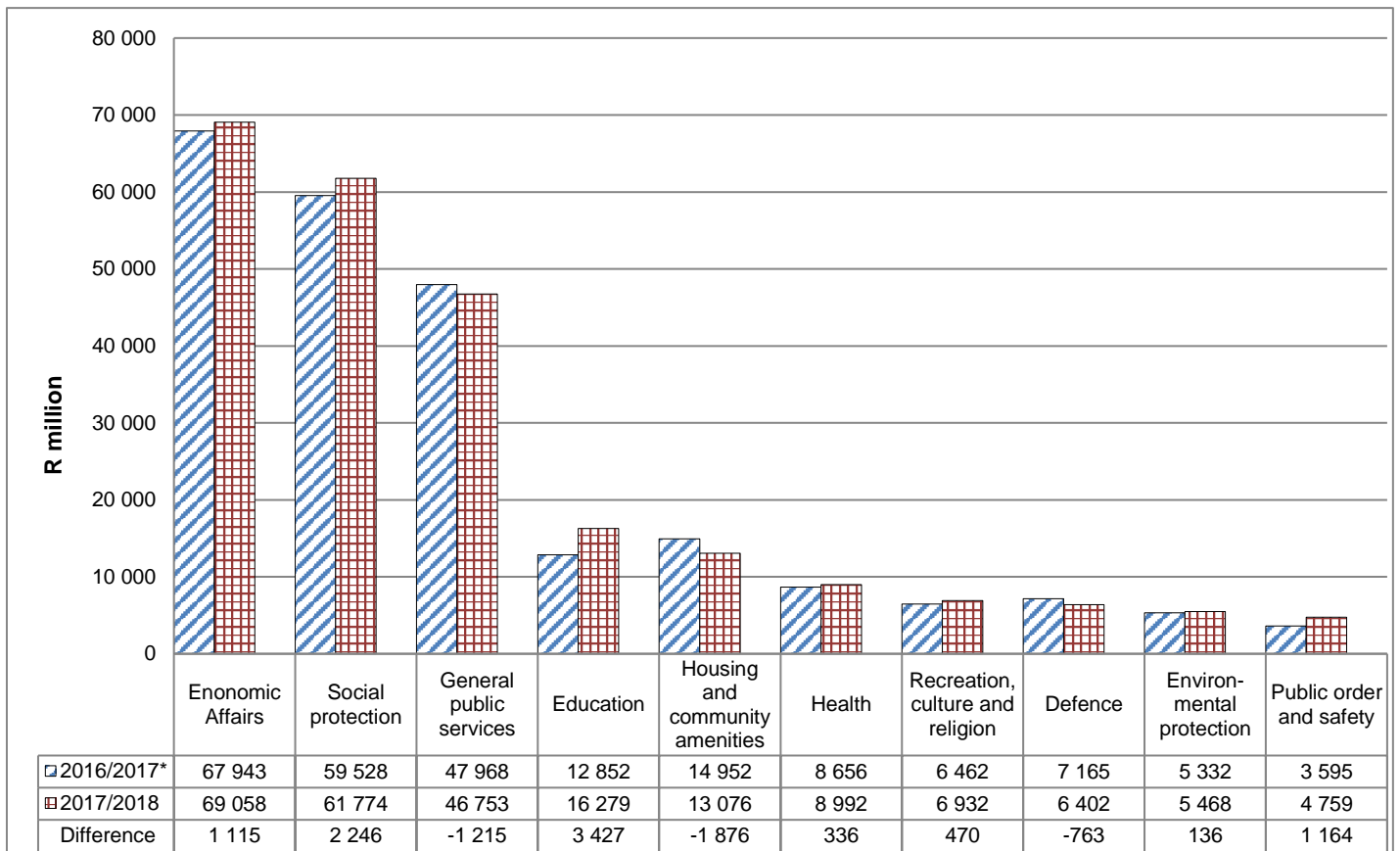
The decrease of R100 million in cash payments for research and development on economic affairs from R2 040 million in 2016/2017 to R1 940 million in 2017/2018 was mainly due to decreased cash payments for operating expenditure by the Agricultural Research Council and the South African National Energy and Development Institute.

Table C - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2016/2017 and 2017/2018 fiscal years (summary)¹

GFS 2014 code	Functional classification		2016/2017 ²	2017/2018	Difference between 2016/2017 and 2017/2018	Percentage of total cash payments 2017/2018
			R million			%
701	General public services					
7011	Executive and legislative organs, financial and fiscal affairs, external affairs		14 957	14 518	-439	6,1
7012	Foreign economic aid		58	1 694	1 636	0,7
7013	General services		23 604	22 394	-1 210	9,4
7014	Basic research		6 327	5 869	-458	2,5
7015	R&D General public services		0	0	0	0,0
7016	General public services n.e.c. ³		3 023	2 279	-744	1,0
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	47 968	46 753	-1 215	19,5
702	Defence	b	7 165	6 402	-763	2,7
703	Public order and safety					
7031	Police		709	802	93	0,3
7032	Fire protection services		0	0	0	0,0
7033	Law courts		2 886	3 957	1 071	1,7
7034	Prisons		0	0	0	0,0
	Total public order and safety	c	3 595	4 759	1 164	2,0
704	Economic affairs					
7041	General economic, commercial and labour affairs		16 058	19 862	3 804	8,3
7042	Agriculture, forestry, fishing and hunting		3 456	3 017	-439	1,3
7043	Fuel and energy		1 881	831	-1 050	0,3
7044	Mining, manufacturing and construction		4 695	4 593	-102	1,9
7045	Transport		33 785	32 341	-1 444	13,5
7046	Communications		2 299	2 363	64	1,0
7047	Other industries		3 730	4 110	380	1,7
7048	R&D Economic affairs		2 040	1 940	-100	0,8
	Total economic affairs	d	67 943	69 058	1 115	28,8
705	Environmental protection	e	5 332	5 468	136	2,3
706	Housing and community amenities	f	14 952	13 076	-1 876	5,5
707	Health	g	8 656	8 992	336	3,8
708	Recreation, culture and religion	h	6 462	6 932	470	2,9
709	Education	i	12 852	16 279	3 427	6,8
710	Social protection	j	59 528	61 774	2 246	25,8
	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	234 453	239 494	5 041	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.³ n.e.c. not elsewhere classified.

Figure 2 - Functional classification of cash payments for operating activities and purchases of non-financial assets for the 2016/2017 and 2017/2018 fiscal years



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

Figure 2 shows that the largest proportion of extra-budgetary accounts and funds spending according to functional classification for the 2017/2018 fiscal year was on economic affairs (R69 058 million), followed by social protection (R61 774 million), general public services (R46 753 million), education (R16 279 million) and housing and community amenities (R13 076 million).


Risenga Maluleke
 Statistician-General

Table 1 – Economic classification of cash receipts from operating activities for the 2017/2018* fiscal year (summary)

GFS 2014 code	Economic classification	R million
1		260 675
11	Taxes	40 248
12	Social contributions	25 180
13	Grants	115 697
14	Other receipts	79 551

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

Table 2 – Economic and functional classification of cash payments for operating activities for the 2017/2018* fiscal year (summary)

		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) TOTAL
Functional classification		R million							
70	GENERAL GOVERNMENT SERVICES	49 249	81 448	8 356	2 447	1 658	47 194	25 845	216 197
701	GENERAL PUBLIC SERVICES	15 842	23 317	153	0	307	0	1 919	41 538
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	9 599	4 188	10	0	0	0	108	13 905
7012	Foreign economic aid	0	0	0	0	42	0	1 652	1 694
7013	General services	3 889	14 484	141	0	0	0	137	18 651
7014	Basic research	1 262	3 512	2	0	265	0	11	5 051
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	1 091	1 134	1	0	0	0	11	2 238
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	1 114	5 186	0	0	0	0	45	6 345
7021	Military defence	0	4 757	0	0	0	0	45	4 802
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.	1 114	429	0	0	0	0	0	1 543
703	PUBLIC ORDER AND SAFETY	2 606	1 032	1	0	108	0	904	4 651
7031	Police services	359	419	0	0	0	0	1	779
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	2 247	613	1	0	108	0	903	3 872
7034	Prisons	0	0	0	0	0	0	0	0

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

Table 2 – Economic and functional classification of cash payments for operating activities for the 2017/2018 fiscal year (summary) (continued)

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							
704	ECONOMIC AFFAIRS	11 192	31 200	3 970	2 327	25	0	5 720	54 434
7041	General economic, commercial and labour affairs	4 446	9 111	13	355	6	0	4 907	18 838
7042	Agriculture, forestry, fishing and hunting	886	1 415	3	68	2	0	32	2 406
7043	Fuel and energy	366	413	5	0	0	0	2	786
7044	Mining, manufacturing and construction	579	3 885	0	0	2	0	10	4 477
7045	Transport	2 338	11 308	3 937	1 900	14	0	349	19 847
7046	Communication	372	1 603	0	0	0	0	372	2 346
7047	Other industries	1 043	2 847	12	4	1	0	7	3 913
7048	R&D Economic affairs	1 163	617	0	0	0	0	41	1 821
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	2 683	1 926	24	0	0	0	24	4 657
7051	Waste management	25	4	0	0	0	0	0	29
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	2 602	1 887	24	0	0	0	23	4 536
7055	R&D Environmental protection	56	35	0	0	0	0	1	92
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	2 366	4 456	3 924	0	0	0	670	11 416
7061	Housing development	758	786	10	0	0	0	667	2 222
7062	Community development	283	182	0	0	0	0	1	467
7063	Water supply	1 254	3 285	3 913	0	0	0	1	8 452
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	71	203	1	0	0	0	1	276

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

Table 2 – Economic and functional classification of cash payments for operating activities for the 2017/2018* fiscal year (summary) (continued)

		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	
Functional classification		R million							
707	HEALTH	3 902	4 869	17	0	0	0	18	8 806
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	3 633	4 386	17	0	0	0	16	8 052
7076	Health n.e.c.	269	483	0	0	0	0	2	754
708	RECREATION, CULTURE AND RELIGION	1 959	1 759	11	120	437	0	2 445	6 730
7081	Recreational and sporting services	690	476	0	0	433	0	2 220	3 819
7082	Cultural services	974	871	10	120	3	0	35	2 014
7083	Broadcasting and publishing services	105	132	0	0	0	0	49	286
7084	Religious and other community services	169	259	0	0	0	0	140	568
7085	R&D Recreation, culture and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	22	21	0	0	0	0	0	43
709	EDUCATION	583	1 124	0	0	781	0	13 766	16 254
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	Post-secondary non-tertiary education (e.g. CET)	61	107	0	0	0	0	0	168
7094	Tertiary education	185	119	0	0	726	0	13 765	14 795
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.	337	898	0	0	55	0	1	1 291

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

Table 2 – Economic and functional classification of cash payments for operating activities for the 2017/2018* fiscal year (summary) (concluded)

		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	TOTAL
Functional classification		R million							
710	SOCIAL PROTECTION	7 001	6 580	256	0	0	47 194	334	61 364
7101	Sickness and disability	723	610	33	0	0	3 866	0	5 232
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	1 168	967	0	0	0	9 249	0	11 384
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	117	81	0	0	0	0	71	270
7108	R&D Social protection	0	0	0	0	0	0	0	0
7109	Social protection n.e.c.	4 993	4 922	224	0	0	34 078	262	44 478

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

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2017/2018* fiscal year (summary)

Functional classification		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
		R million				
70	GENERAL GOVERNMENT SERVICES	22 406	0	5	886	23 297
701	GENERAL PUBLIC SERVICES	5 029	0	0	187	5 215
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	613	0	0	0	613
7012	Foreign economic aid	0	0	0	0	0
7013	General services	3 739	0	0	4	3 743
7014	Basic research	639	0	0	179	818
7015	R&D General public services	0	0	0	0	0
7016	General public services n.e.c.	37	0	0	4	41
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	57	0	0	0	57
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.	57	0	0	0	57
703	PUBLIC ORDER AND SAFETY	105	0	0	3	108
7031	Police services	23	0	0	0	23
7032	Fire protection services	0	0	0	0	0
7033	Law courts	82	0	0	3	85
7034	Prisons	0	0	0	0	0

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

**Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2017/2018* fiscal year (summary)
(continued)**

		Economic classification				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	(611 - 614) TOTAL
Functional classification		R million				
704	ECONOMIC AFFAIRS	13 965	0	0	659	14 624
7041	General economic, commercial and labour affairs	927	0	0	98	1 024
7042	Agriculture, forestry, fishing and hunting	134	0	0	477	611
7043	Fuel and energy	45	0	0	0	45
7044	Mining, manufacturing and construction	116	0	0	0	116
7045	Transport	12 410	0	0	84	12 494
7046	Communication	17	0	0	0	17
7047	Other industries	197	0	0	0	197
7048	R&D Economic affairs	120	0	0	0	120
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	810	0	0	0	810
7051	Waste management	1	0	0	0	1
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0
7054	Protection of biodiversity and landscape	801	0	0	0	801
7055	R&D Environmental protection	8	0	0	0	8
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	1 651	0	0	9	1 660
7061	Housing development	42	0	0	9	52
7062	Community development	10	0	0	0	10
7063	Water supply	1 596	0	0	0	1 596
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	2	0	0	0	2
7066	Housing and community amenities n.e.c.	0	0	0	0	0

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

**Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2017/2018* 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	185	0	0	0	186
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	172	0	0	0	172
7076	Health n.e.c.	14	0	0	0	14
708	RECREATION, CULTURE AND RELIGION	197	0	5	0	202
7081	Recreational and sporting services	43	0	0	0	43
7082	Cultural services	123	0	5	0	128
7083	Broadcasting and publishing services	7	0	0	0	7
7084	Religious and other community services	23	0	0	0	23
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	25	0	0	0	25
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	0	0	0	0	0
7093	Post-secondary non-tertiary education (e.g. Community Education and Training - CET)	2	0	0	0	2
7094	Tertiary education	8	0	0	0	8
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.	15	0	0	0	15

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

Table 3 – Economic and functional classification of cash payments for purchases of non-financial assets for the 2017/2018* 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	381	0	0	29	410
7101	Sickness and disability	89	0	0	0	89
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	37	0	0	29	65
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	4	0	0	0	4
7108	R&D Social protection	0	0	0	0	0
7109	Social protection n.e.c.	252	0	0	0	252

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

Table 4 – Economic classification of the sales of non-financial assets for the 2017/2018* fiscal year (summary)

GFS 2014 code	Economic classification	R million
31		690
311	Fixed assets	633
312	Inventories	0
313	Valuables	0
314	Non-produced assets	58

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

Table 5 – Economic classification of the net acquisition of financial assets other than cash for the 2017/2018* fiscal year (summary)

GFS 2014 code	Economic classification	R million
32		18 014
321	Domestic	18 138
322	Foreign	-124

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

Table 6 – Economic classification of the net incurrence of liabilities for the 2017/2018* fiscal year (summary)

GFS 2014 code	Economic classification	R million
33		3 598
331	Domestic	3 598
332	Foreign	0

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

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 2017/2018 fiscal year
- Table 2 Economic and functional classification of cash payments for operating activities for the 2017/2018 fiscal year
- Table 3 Economic and functional classification of the purchases of non-financial assets for the 2017/2018 fiscal year
- Table 4 Economic classification of the sales of non-financial assets for the 2017/2018 fiscal year
- Table 5 Economic classification of the net acquisition of financial assets other than cash for the 2017/2018 fiscal year
- Table 6 Economic classification of the net incurrence of liabilities for the 2017/2018 fiscal year
- Table 7 Economic and functional classification of cash payments for operating activities for the 2017/2018 fiscal year: Government consumption cash payments divided between individual and collective services
- Table 8 Economic and functional classification of cash payments for operating activities for the 2017/2018 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 2017/2018 fiscal year based on the GFS 2014 methodology.

National and provincial extra-budgetary accounts and funds consist of 259 institutions for the 2017/2018 fiscal year (see explanatory note, pp. 25 to 30 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 receipts and payments converted from an accrual basis of recording to cash basis of recording for operating activities and transactions in non-financial assets for the 2017/2018 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, p. 14).

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 an accrual basis of recording to a cash basis of recording.

The information is processed from audited financial statements of the extra-budgetary accounts and funds.

Disaggregated data **Disaggregated data (Tables 1 to 8) are on the Stats SA website.**

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

Scope of the financial statistics of extra-budgetary accounts and funds**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) Estate Agents Fidelity Fund
- 8) Finance and Accounting Services Sector Education and Training Authority
- 9) Financial and Fiscal Commission
- 10) Gauteng Infrastructure Financing Agency
- 11) Government Printing Works
- 12) Human Sciences Research Council
- 13) Independent Regulatory Board of Auditors
- 14) Local Government Sector Education and Training Authority
- 15) Municipal Demarcation Board
- 16) Municipal Infrastructure Support Agency
- 17) National Research Foundation
- 18) National School of Government Trading and Training Account
- 19) Parliamentary Villages Management Board
- 20) Property Management Trading Entity
- 21) Public Service Sector Education and Training Authority
- 22) South African Local Government Association
- 23) South African National Space Agency
- 24) South African Revenue Service
- 25) State Information Technology Agency
- 26) Technology Innovation Agency

b) Defence

- 27) Armaments Corporation of South Africa
- 28) Special Defence Account

c) Public order and safety

- 29) Commission on Gender Equality
- 30) Companies Tribunal
- 31) Financial Intelligence Centre
- 32) Guardian's Fund
- 33) Human Rights Commission
- 34) Legal Aid South Africa
- 35) Office of the Ombud for Financial Service Providers
- 36) Office of the Pension Funds Adjudicator
- 37) Private Security Industry Regulatory Authority
- 38) Public Protector of South Africa
- 39) Safety and Security Sector Education and Training Authority
- 40) Special Investigating Unit
- 41) The South African Board for Sheriffs

d) Economic affairs

- 42) Agribusiness Development Trust
- 43) Agricultural Land Holdings Account
- 44) Agricultural Sector Education and Training Authority
- 45) Agriculture Research Council
- 46) Agrément South Africa
- 47) Banking Sector Education and Training Authority
- 48) Brand South Africa
- 49) Cape Agency for Sustainable Integrated Development in Rural Areas
- 50) Chemical Industries Education and Training Authority
- 51) Coega Development Corporation

- 52) Commission for Conciliation, Mediation and Arbitration
- 53) Companies and Intellectual Property Registration Commission
- 54) Competition Commission
- 55) Competition Tribunal
- 56) Construction Education and Training Authority
- 57) Construction Industry Development Board
- 58) Co-operative Banks Development Agency
- 59) Council for Geoscience
- 60) Council for the Built Environment
- 61) Cross Border Road Transport Agency
- 62) Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority
- 63) Driving Licence Card Trading Account
- 64) Dube Trade Port Corporation
- 65) East London Industrial Development Zone Corporation Soc Ltd
- 66) Eastern Cape Development Corporation
- 67) Eastern Cape Government Fleet Management Services
- 68) Eastern Cape Liquor Board
- 69) Eastern Cape Rural Development Agency
- 70) Eastern Cape Socio-Economic Consultative Council
- 71) Energy and Water Sector Education and Training Authority
- 72) Fibre Processing Manufacturing Sector Education and Training Authority
- 73) Financial Services Board
- 74) Food and Beverages Manufacturing Industry Sector Education Training Authority
- 75) Forest Sector Charter Council
- 76) Free State Fleet Management Trading Entity
- 77) Free State Tourism Authority
- 78) Gateway Airport Authority Limited
- 79) Gauteng Dinokeng Trading Entity
- 80) Gauteng Economic Development Agency
- 81) Gauteng Enterprise Propeller
- 82) Gauteng Liquor Board
- 83) Gauteng Tourism Authority
- 84) Gautrain Management Agency
- 85) G-Fleet Management Trading Entity
- 86) Government Motor Transport Trading Entity (Western Cape)
- 87) Government Technical Advisory Centre
- 88) Independent Communications Authority of South Africa
- 89) Insurance Sector Education and Training Authority
- 90) International Trade Administration Commission of South Africa
- 91) Kalahari Kid Corporation
- 92) KwaZulu-Natal Growth Fund Trust
- 93) KwaZulu-Natal Liquor Authority
- 94) KwaZulu-Natal Tourism Authority
- 95) Limpopo Economic Development Agency
- 96) Limpopo Tourism
- 97) Manufacturing, Engineering and Related Services Education and Training Authority
- 98) Marine Living Resources Fund
- 99) Mayibuye Transport Corporation
- 100) Media, Advertising, Information and Communication Sector Education and Training Authority
- 101) Mine Health and Safety Council
- 102) Mining Qualifications Authority
- 103) Mjindi Farming
- 104) Mpumalanga Liquor Authority
- 105) Mpumalanga Tourism and Parks Agency
- 106) National Agricultural Marketing Council
- 107) National Consumer Commission
- 108) National Consumer Tribunal
- 109) National Credit Regulator

- 110) National Economic Development and Labour Council
- 111) National Electronic Media Institute of South Africa
- 112) National Energy Regulator of South Africa
- 113) National Metrology Institute of South Africa
- 114) National Nuclear Regulator
- 115) National Regulator for Compulsory Specifications
- 116) National Skills Fund
- 117) Ncera Farms
- 118) Northern Cape Economic Development, Trade and Investment Promotion Agency
- 119) Northern Cape Government Motor Transport
- 120) Northern Cape Liquor Board
- 121) Northern Cape Tourism Authority
- 122) North West Tourism Board
- 123) Office of the Valuer-General
- 124) Perishable Products Export Control Board
- 125) Ports Regulator of South Africa
- 126) Productivity South Africa
- 127) Railway Safety Regulator
- 128) Registration of Deeds Trading Account
- 129) Richards Bay Industrial Development Zone
- 130) Road Agency Limpopo
- 131) Road Traffic Infringement Agency
- 132) Road Traffic Management Corporation
- 133) Saldanha Bay Industrial Development Zone
- 134) Service Sector Education and Training Authority
- 135) Sheltered Employment Factories
- 136) Small Enterprise Development Agency
- 137) South African Civil Aviation Authority
- 138) South African Diamond and Precious Metals Regulator
- 139) South African Maritime Safety Authority
- 140) South African National Accreditation System
- 141) South African National Energy Research Institute
- 142) South African National Roads Agency Limited
- 143) South African Tourism
- 144) South African Weather Service
- 145) Trade and Investment KwaZulu-Natal
- 146) Transport Education and Training Authority
- 147) Universal Service and Access Agency of South Africa
- 148) Universal Service and Access Fund
- 149) Western Cape Investment and Trade Promotion Agency
- 150) Western Cape Liquor Board
- 151) Wholesale and Retail Sector Education and Training Authority

e) Environmental protection

- 152) Eastern Cape Parks and Tourism Agency
- 153) Ingonyama Trust Board
- 154) iSimangaliso Wetland Park Authority
- 155) KwaZulu-Natal Nature Conservation Board
- 156) Natal Sharks Board
- 157) National Radioactive Waste Disposal Institute
- 158) North West Parks Board
- 159) South African National Biodiversity Institute
- 160) South African National Parks
- 161) Western Cape Nature Conservation Board (CapeNature)

f) Housing and community amenities

- 162) Breede-Overberg Catchment Management Agency
- 163) Community Schemes Ombud Services
- 164) Gauteng Partnership Fund

- 165) Housing Development Agency
- 166) Independent Development Trust
- 167) Inkomati Catchment Management Agency
- 168) KwaZulu-Natal Housing Fund
- 169) National Home-builders Registration Council
- 170) National Urban Reconstruction and Housing Agency
- 171) Rural Housing Loan Fund
- 172) Social Housing Regulatory Authority
- 173) Water Research Commission
- 174) Water Trading Entity

g) Health

- 175) Council for Medical Schemes
- 176) Health and Welfare Sector Education and Training Authority
- 177) National Health Laboratory Service
- 178) Office of Health Standards Compliance
- 179) South African Medical Research Council
- 180) South African National AIDS Trust

h) Recreation, culture and religion

- 181) Afrikaanse Taalmuseum en Taalmonument
- 182) Artscape Theatre Centre
- 183) Boxing South Africa
- 184) Business and Arts South Africa
- 185) Castle Control Board
- 186) Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities
- 187) Ditsong Museum of South Africa
- 188) Eastern Cape Gambling and Betting Board
- 189) Eastern Cape Provincial Arts and Culture Council
- 190) Engelenburghuis Art Collection
- 191) Film and Publication Board
- 192) Free State Gambling and Racing Board
- 193) Freedom Park Trust
- 194) Gauteng Cradle of Humankind Trading Entity
- 195) Gauteng Film Commission
- 196) Gauteng Gambling Board
- 197) Heritage Western Cape
- 198) Iziko Museums of Cape Town
- 199) KwaZulu-Natal Film Commission
- 200) KwaZulu-Natal Gambling and Betting
- 201) KwaZulu-Natal Museum
- 202) KwaZulu-Natal Royal Household Trust
- 203) Limpopo Casino and Gaming Board
- 204) Luthuli Museum
- 205) Market Theatre Foundation
- 206) McGregor Museum
- 207) Media Development and Diversity Agency
- 208) Mmabana Cultural Foundation
- 209) Mpumalanga Economic Regulator
- 210) Mpumalanga Gaming Board
- 211) National Arts Council of South Africa
- 212) National English Literary Museum
- 213) National Film and Video Foundation
- 214) National Gambling Board
- 215) National Heritage Council of South Africa
- 216) National Library of South Africa
- 217) National Lotteries Commission

- 218) National Lottery Distribution Trust Fund
- 219) National Museum
- 220) National Youth Development Agency
- 221) Nelson Mandela National Museum
- 222) Northern Cape Gambling Board
- 223) North West Gambling Board
- 224) Pan South African Language Board
- 225) Performing Arts Centre of the Free State
- 226) Represented Political Parties' Fund
- 227) Robben Island Museum
- 228) South African Heritage Resources Agency
- 229) South African Institute for Drug-Free Sport
- 230) South African Library for the Blind
- 231) The Playhouse Company
- 232) The South African State Theatre
- 233) Voortrekker and Ncome Museums
- 234) War Museum of the Boer Republic
- 235) Western Cape Cultural Commission
- 236) Western Cape Gambling and Betting Board
- 237) Western Cape Language Committee
- 238) William Humphrey's Art Gallery

i) Education

- 239) Council for Quality Assurance in General and Further Education and Training
- 240) Council on Higher Education
- 241) Education Labour Relations Council
- 242) Education, Training, and Development Practices Sector Education and Training Authority
- 243) Mpumalanga Regional Training Trust
- 244) National Student Financial Aid Scheme
- 245) Quality Council for Trades and Occupations
- 246) South African Council for Educators
- 247) South African Qualification Authority

j) Social protection

- 248) Compensation Commissioner for Occupational Diseases in Mines and Works
- 249) Compensation Fund
- 250) Disaster Relief Fund
- 251) Government Pensions Administration Agency
- 252) National Development Agency
- 253) President's Fund
- 254) Refugee Relief Fund
- 255) Road Accident Fund
- 256) Social Relief Fund
- 257) South African Social Security Agency
- 258) State President Fund
- 259) Unemployment Insurance Fund

Classifications

Economic and functional classifications

Cash flows from operating activities and transactions of non-financial assets in this statistical release are classified economically and functionally according to the standard classification of the GFSM 2014 of the International Monetary Fund (IMF).

Economic classification

Economic classification is in general a measure of the nature and economic effect of government operations on the economy of the country.

Revenue cash flows and expense cash flows for operating activities and transactions in non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities were classified economically as follows:

- **Revenue cash flows**

Taxes
Social contributions
Grants
Other receipts

- **Expense cash flows**

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 GFSM 2014 of the IMF.

Expense cash flows from 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
Ambulances 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
Post-secondary 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. 23). These categories are recommended by the 2008 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. 23). These categories are recommended by the 2008 System of National Accounts (SNA).

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. Classification of public-sector institutions that have taken place for the year ended 31 March 2017. Currently the PSCC is classifying the public-sector institutions for the year ended 31 March 2018.

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

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

Symbols and abbreviations

CET	Community Education and Training
GFSM	Government Finance Statistics Manual, 2014
IMF	International Monetary Fund
n.e.c.	Not elsewhere classified
NPISH	Non-Profit Institutions Serving Households
NT	National Treasury
PSCC	Public Sector Classification Committee
R&D	Research and Development
SA	South Africa
SARB	South African Reserve Bank
SNA	System of National Accounts, 2008
Stats	SA Statistics South Africa

Revisions

Figures for 2017/2018 should be regarded as preliminary, and may be revised. Revisions to 2016/2017 data are indicated by footnotes in Tables A, B and C. Revisions are due to improved classification of data and additional information becoming available after this statistical release was published.

The time series have been revised from 2009/2010 to 2016/2017 due to the institutional reclassification of the South African National Road Agency Limited from a non-financial public corporation to an extra-budgetary account and fund.

Comparability with the previous year

The 2016/2017 classified information is generally comparable with the 2017/2018 information. Additional detail in terms of the GFSM 2014 is available on the Stats SA website (or on request).

The following accounts and funds were included in the statistical release from the 2017/2018 fiscal year (new):

- 1) Agrément South Africa (functionally classified as construction)
- 2) Guardian's Fund (functionally classified as law courts)
- 3) KwaZulu-Natal Housing Fund (functionally classified as housing development)
- 4) Mpumalanga Economic Regulator (functionally classified as recreational and sporting services)
- 5) Office of the Valuer-General (functionally classified as agriculture)
- 6) South African National Roads Agency Limited (functionally classified as road transport) (see Revisions above)
- 7) Forest Sector Charter Council (functionally classified as forestry)

GLOSSARY OF SELECTED VARIABLES

Accrual basis of recording	Flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Buildings and Structures	Consist of dwellings, buildings other than dwellings and land improvements.
Buildings other than dwellings	Buildings other than dwellings include whole buildings or parts of buildings not designated as dwellings. Fixtures, facilities, and equipment that are integral parts of the structures are included. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouses and industrial buildings, commercial buildings, hotels, and restaurants.
Capital expenditure	Any expenditure incurred for 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 are transfers in which the ownership of an asset (other than cash or inventories) changes from one party to another or that oblige one or both parties to acquire or dispose of an asset (other than cash or inventories).
Cash basis of recording	Flows are recorded when cash is received or disbursed.
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. Wages and salaries include primarily basic wages, salaries, services and other bonuses, allowances (including car allowances), overtime payments and housing subsidies.
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.
Expense	Expense is a decrease in net worth resulting from a transaction.
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 (2014)	The manual describes the macroeconomic statistical framework (the GFS framework) designed to support fiscal analysis. The manual provides the economic and statistical reporting principles to be used in compiling the statistics and guidelines for the presentation of fiscal statistics within an analytic framework that includes appropriate balancing items.
Government consumption expenditure	Expenditure on all goods and services which are used (without further transformation) by 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.
Higher education	All learning programmes leading to qualifications higher than grade 12 or its equivalent in terms of the National Qualifications Framework as contemplated in the South African Qualification Authority Act, 1995 (Act No. 58 of 1995).
Higher education institutions	Any institution that provides higher education on a full-time or part-time basis, and which is established or deemed to be established as a public higher education institution under the Higher Education Act, 1997; and declared as a public higher education institution under the Higher Education Act, 1997.
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.
Information, computer and telecommunications	Consists of devices using electronic controls and also the electronic components forming part of these devices. Examples are products that form part of computing machinery and parts and accessories thereof, television and radio transmitters, television, video, and digital cameras, and telephone sets.
Intellectual property products	Intellectual property products are the result of research, development, investigation, or innovation leading to knowledge that the developers can market or use to their own benefit in production because use of the knowledge is restricted by means of legal or other protection.

Inventories	Consist of goods and services held by producers for sale, use in production, or other use at a later date.
Land improvements	Are the result of actions that lead to major improvements in the quantity, quality or productivity of land, or prevent its deterioration. Activities such as land reclamation, land clearance, land contouring, creation of wells and watering holes that are integral to the land in question are to be treated as resulting in land improvements.
Liability	An obligation to provide economic benefits to the units holding the corresponding financial.
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.
Machinery and equipment not elsewhere classified	This category includes all machinery and equipment not classified in any of the other machinery and equipment categories. Types of assets that would be included are general and special purpose machinery; office and accounting equipment; electrical machinery; medical appliances; precision and optical instruments; furniture; watches and clocks; musical instruments; and sports goods. It also includes paintings, sculptures, other works of art or antiques and other collections of considerable value that are owned and displayed for the purpose of producing museum and similar services.
Municipality	A generic term describing the 'unit' of government in the local spheres responsible for local government in a geographically demarcated area and including district, local and metropolitan municipalities. Municipalities as an institution consist of a municipal council (elected political representatives) and the municipal administration (appointed officials).
National government	It is the first level of government which controls a nation and has power to set and maintain foreign policy and the ability to collect taxes.
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	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	Non-profit institutions which are mainly engaged in non-market production and serve households.
Other economic flows	Changes in the volume or value of assets or liabilities that do not result from transactions.
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.
Provincial government	It is the second level of government, between the national government and the municipalities. The powers of the provincial governments are circumscribed by the national constitution.
Revenue	Is an increase in net worth resulting from a transaction.
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.
Transfer	Is a transaction in which one institutional unit provides a good, service, or asset to another unit without receiving from the latter any good, service, or asset in return as a direct counterpart.
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.
Valuables	Valuables are produced goods of considerable value acquired and held primarily as store of value and not used primarily for purposes of production or consumption.
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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