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Financial statistics of consolidated general government

2005/2006

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KEY FINDINGS

CONSOLIDATED NET CHANGE IN THE STOCK OF CASH FROM THE GENERAL GOVERNMENT SECTOR AMOUNTED TO AN INCREASE OF R29 662 MILLION FOR THE 2005/2006 FISCAL YEAR

Cash receipts from operating activities amounted to R525 033 million and cash payments for operating activities amounted to R481 961 million resulting in net cash inflow from operating activities of R43 072 million for the 2005/2006 fiscal year ending 31 March 2006. Purchases of non-financial assets amounted to R43 381 million for 2005/2006. Sales of non-financial assets amounted to R399 million for the 2005/2006 fiscal year resulting in net cash outflow from investments in non-financial assets of R42 983 million. Net acquisition of financial assets other than cash amounted to R8 146 million for 2005/2006. Net incurrence of liabilities amounted to R37 718 million for the 2005/2006 fiscal year resulting in net cash inflow from financing activities of R29 572 million. Consolidated net change in the stock of cash from the general government sector amounted to an increase of R29 662 million (see Table A, p.4).

Economic classification of the cash payments for operating activities and purchases of non-financial assets from the general government sector

The general government sector in South Africa comprises the national and provincial governments (including national and provincial extra-budgetary accounts and funds), higher education institutions and the non-trading services of municipalities. Consolidation involves the elimination of all transactions between these levels of the general government. The transactions eliminated include grants between different levels of government, professional and special services payments between levels of government and compulsory payments to other levels of government. Economic classification of expenditure is in general a measure of the nature and economic effect of government operations on the economy of the country. Seven main economically classified cash payments for operating activities categories exist and these are compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits; and other payments.

Compensation of employees includes cash payments in the form of wages and salaries and social contributions. Purchases of goods and services includes the total value of goods and services purchased by the general government sector for use in a production process or acquired for resale. Interest includes interest payments mainly to residents. Subsidies include cash payments to non-financial public corporations, financial public corporations, non-financial private enterprises and financial private enterprises. Grants are capital or current cash payments to foreign governments and international organisations. Social benefits include cash payments for social security benefits, social assistance benefits and employer social benefits. Other payments include property expense other than interest (mainly rent), and miscellaneous other current and capital cash payments (non-profit institutions serving households, surrender of donor funds to foreign donors, injuries and damages, households, non-life insurance premiums, purchases of goods and services for distribution to households, exchange rate losses, capital payments to public corporations and private enterprises).

Purchases of non-financial assets include cash payments for fixed assets (buildings and structures, machinery and equipment and other fixed assets), inventories (strategic stocks and other inventories), valuables and non-produced assets (land, sub-soil assets, other naturally occurring assets and intangible non-produced assets).

The contribution of cash receipts from operating activities, cash payments for operating activities and purchases of non-financial assets to total expenditure by economic classification

Cash receipts from operating activities increased by 19,4% from R439 867 million in 2004/2005 to R525 033 million in 2005/2006 fiscal year mainly due to increase in taxes collected (see Table A, p.4).

The largest contributor to total cash receipts from operating activities for the 2005/2006 fiscal year was taxes (R446 313 million), followed by other receipts (R67 290 million), social contributions (R10 469 million) and grants (R961 million) (see Table A, p.4).

Cash payments from operating activities increased by 10,8% from R434 993 million in 2004/2005 to R481 961 million in 2005/2006 mainly due to an increase in compensation of employees and purchases of goods and services.

The largest contributor to the total cash payments for operating activities (economically classified) for the 2005/2006 fiscal year was compensation of employees (R184 223 million), followed by purchases of goods and services (R132 364 million), social benefits (R61 642 million), interest (R53 819 million), other payments (R23 774 million), grants (R14 905 million) and subsidies (R11 234 million) (see Table A, p.4).

Purchases of non-financial assets increased by 16,8% from R37 126 million in 2004/2005 to R43 381 million in 2005/2006 mainly due to Gauteng, KwaZulu-Natal and Western Cape provincial government, and municipalities spending more on other constructions.

The largest contributor to purchases of non-financial assets was fixed assets (R42 717 million), followed by non-produced assets (R586 million), inventories (R52 million) and valuables (R26 million) (see Table A, p.4).

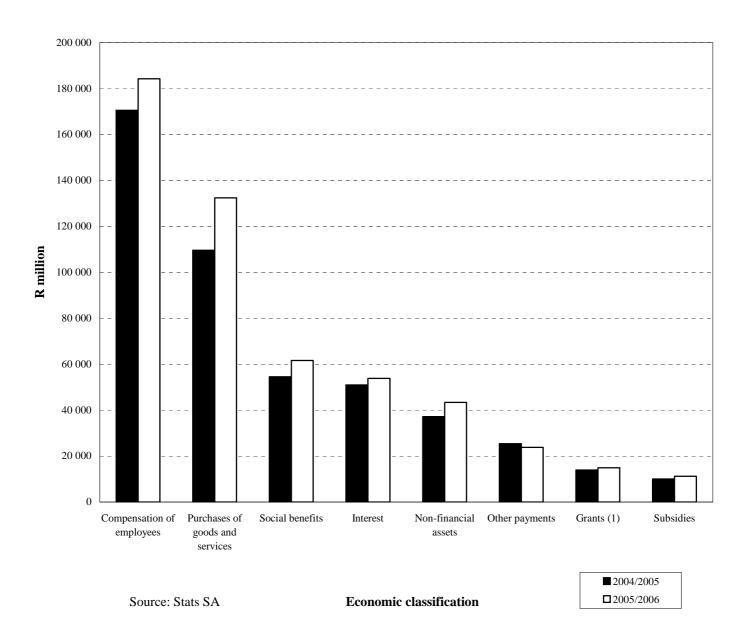
Table A – Economic classification of statement of sources and uses of cash of consolidated general government for the 2004/2005 and 2005/2006 fiscal years (Summary)¹

		2004/2005	2005/2006
		R million	R million
Cash flows from operating activities:			
Cash receipts from operating activities:	a	439 867 *	525 033
Taxes		379 606 *	446 313
Social contributions		9 191	10 469
Grants		1 110	961
Other receipts		49 959 *	67 290
Cash payments for operating activities:	b	434 993 *	481 961
Compensation of employees		170 520 *	184 223
Purchases of goods and services		109 586 *	132 364
Interest		50 986 *	53 819
Subsidies		10 023 *	11 234
Grants		13 974 *	14 905
Social benefits		54 531 *	61 642
Other payments		25 372 *	23 774
Net cash flow from operating activities (outflow) / inflow	$(\mathbf{a}\mathbf{-b})=\mathbf{c}$	4 874 *	43 072
	, ,		
Cash flows from investments in non-financial assets:			
Purchases of non-financial assets:	d	37 126 *	43 381
Fixed assets		36 908 *	42 717
Inventories		90 *	52
Valuables		2	26
Non-produced assets		126 *	586
Sales of non-financial assets:	e	261 *	399
Fixed assets		210 *	286
Inventories		0	0
Valuables		0	0
Non-produced assets		51 *	113
Net cash flow from investments in non-financial assets inflow / (outflow)	$(\mathbf{e}\mathbf{-d})=\mathbf{f}$	-36 865 *	-42 983
CASH SURPLUS/(DEFICIT)	$(\mathbf{c} + \mathbf{f}) = \mathbf{g}$	-31 991 *	89
Cash flows from financing activities:			
Net acquisition of financial assets other than cash: (inflow) / outflow	h	5 390 *	8 146
Domestic		5 308 *	7 854
Foreign		81 *	292
Net incurrence of liabilities: (outflow) / inflow	i	53 737 *	37 718
Domestic		47 905 *	36 748
Foreign		5 832	970
Net cash flow from financing activities (outflow) / inflow	(i-h) = j	48 347 *	29 572
NET CHANGE IN THE STOCK OF CASH	(g+j) = k	16 356 *	29 662

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

^{*} Revised since the previous publication.

Figure~1-E conomic~classification~of~the~cash~payments~for~operating~activities~and~purchases~of~non-financial~assets~for~the~2004/2005~and~2005/2006~fiscal~years



(1) Grants comprise of transfers to foreign countries and international institutions

Functional classification of the cash payments for operating activities and purchases of non-financial assets from the general government sector

Functional classification of cash payments for operating activities and non-financial assets measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table B, page 8. There are ten main groups of 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.

General public services covers the services that are not connected with a specific function and which are usually undertaken by central offices at the various levels of government such as general personnel services, overall planning and statistical services and other general services. Defence includes military defence; civil defence; and foreign military aid. Public order and safety includes police services; fire protection services; law courts; and prisons. Economic affairs include general economic, commercial and labour affairs; agriculture, forestry, fishing and hunting; fuel and energy; mining, manufacturing and construction; transport; communication; and other industries. Environmental protection includes waste management; waste water management; pollution abatement; and protection of biodiversity and landscape. Housing and community amenities includes housing development; community development; water supply; and street lighting. Health includes outpatient services; ambulance services; hospital services; and public health services. Recreation, culture and religion includes recreation and sporting services; cultural services; broadcasting and publishing services; and religious and other community services. Education includes preprimary and primary education; secondary education; post-secondary non-tertiary education; tertiary education; education not definable by levels; and subsidiary services to education. Social protection includes sickness and disability; old age; survivors; family and children; unemployment; housing; and social exclusion not elsewhere classified.

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

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R525 342 million from the general government sector for the 2005/2006 fiscal year was total general public services (R154 864 million) contributing 29,5%, followed by education (R95 349 million or 18,1%), social protection (R70 225 million or 13,4%), total public order and safety (R52 501 million or 10,0%), health (R50 174 million or 9,6%), total economic affairs (R46 238 million or 8,8%), defence (R26 106 million or 5,0%), housing and community amenities (R17 277 million or 3,3%), recreation, culture and religion (R9 286 million or 1,8%) and environmental protection (R3 323 million or 0,6%) (see Table B, p.8, columns 2 and 3, and Figure 2, p.9).

The increase of 16,3% in cash payments on total public order and safety from R45 137 million in 2004/2005 to R52 501 million in 2005/2006 was mainly due to higher expenditure on compensation of employees by South African Police Service during the implementation of new employee performance reward strategy with effect from 01 April 2005.

The increase of 16,5% in cash payment on total economic affairs from R39 694 million in 2004/2005 to R46 238 million in 2005/2006 was mainly due to higher spending on agriculture by Free State, Limpopo, Mpumalanga and National Department of Agriculture; higher spending on general economic affairs due to inclusion of the following extrabudgetary accounts and funds: Invest North West, Trade and Investment KwaZulu-Natal, Gauteng Economic Development Agency, Western Cape Investment and Trade Promotion Agency and National Empowerment Fund; higher spending on road transport services by Gauteng, Northern Cape, Western Cape, and The South African National Roads Agency Limited.

The increase of 14,7% in cash payments on total defence from R22 764 million to R26 106 million was mainly due to a once off payment to Denel for a turnaround strategy.

The increase of 14,6% in cash payments on total social protection from R61 285 million to R70 225 million was mainly due to higher spending on social benefits by KwaZulu-Natal, Mpumalanga and Limpopo.

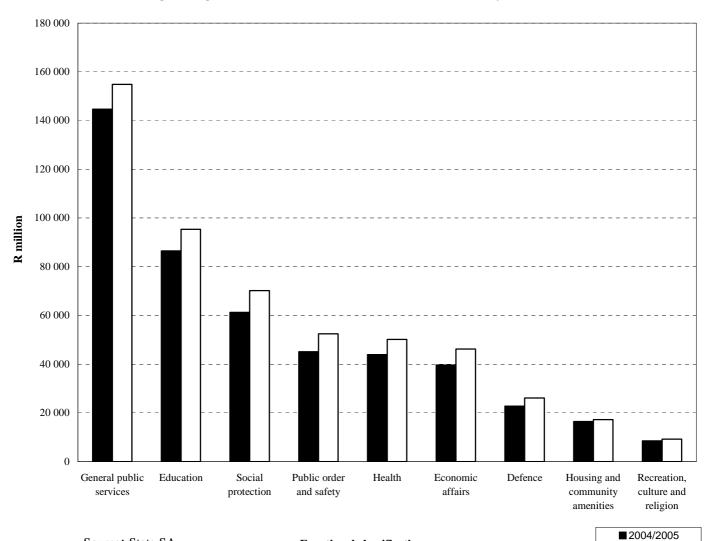
The increase of 14,1% in cash payments on total health from R43 962 million to R50 174 million was mainly due to purchases of goods and services on public health services by various provincial health departments.

Table B - Functional classification of the cash payments for operating activities and purchases of non-financial assets for the 2004/2005 and 2005/2006 fiscal years (Summary) ¹

		R million	R million	Percentage of total cash payments
Type of service		2004/2005	2005/2006	2005/2006
General government services				
General public services				
Executive and legislative services, financial and fiscal affairs, foreign affairs		34 007 *	31 674	6,0
other than foreign aid Foreign economic aid		389 *	292	0,1
General services		10 070	12 112	
Basic research		1 919 *	2 478	
General public services n.e.c.		47 155 *	56 767	
Public debt transactions (mainly interest)		51 129	51 541	9,8
Transfers of a general character between different levels of government		0	0	0,0
Total general public services	a	144 669 *	154 864	
Defence	b	22 764	26 106	5,0
Dublic and an ord sofate:				
Public order and safety		20.770.*	24.021	
Police services Fire protection services		29 779 * 1 348 *	34 921 1 884	6,6
Law courts		1 348 * 5 663 *	6 276	0,4
Prisons		8 347 *	9 420	1,2 1,8
Total public order and safety	_	45 137 *	52 501	
Total public order and safety	c	45 157	52 501	10,0
Economic affairs				
General economic, commercial and labour affairs		5 360 *	6 648	1,3
Agriculture, forestry, fishing and hunting		7 597 *	9 858	1,9
Fuel and energy		2 247 *	2 410	0,5
Mining, manufacturing and construction		3 670 *	4 389	0,8
Transport		16 693 *	19 679	
Communications		1 735 *	1 128	,
Other industries		2 391 *	2 128	0,4
Economic affairs n.e.c.	_	0 *	0	0,0
Total economic affairs	d	39 694 *	46 238	8,8
Environmental protection	e	3 129 *	3 323	0,6
Housing and community amenities	f	16 500 *	17 277	3,3
Health	g	43 962 *	50 174	9,6
Recreation, culture and religion	h	8 521 *	9 286	1,8
Education	i	86 460 *	95 349	18,1
Social protection	j	61 285 *	70 225	13,4
Total general government cash payments for operating activities and		472 119 *	525 342	100,0

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

Figure 2 – Functional classification of the cash payments for operating activities and purchases of non-financial assets from the consolidated general government for the 2004/2005 and 2005/2006 fiscal years



□2005/2006

Table C – Contribution of the different levels of general government to the total consolidated cash payments for operating activities and purchases of non-financial assets by the general government sector for the 2004/2005 and 2005/2006 fiscal years** 1

Levels of general government	R m	illion	Annual percentage change ²	Percentag expend	
	2004/2005	2005/2006	change	2004/2005	2005/2006
National government	156 911	165 523	5,5	33,2 *	31,5
Provincial governments	184 968 *	209 016	13,0	39,2 *	39,8
Extra-budgetary accounts and funds	48 410 *	55 950	15,6	10,3	10,7
Higher education institutions	19 789 *	20 877	5,5	4,2	4,0
Municipalities	62 043 *	73 977	19,2	13,1 *	14,1
Total expenditure	472 119 *	525 342	11,3	100,0	100,0

- 1. The sum of the data may not necessarily add up to totals due to rounding-off of figures
- 2. The annual percentage change is the difference in the expenditure by the level of general government of the current year compared with the expenditure by the same level of general government in the previous year, expressed as a percentage.
- * Revised since the previous publication
- ** Sources:
- (i) P9101: Capital expenditure by the public sector for 2006, 2007, 2008 and 2009
- (ii) P9102: Financial statistics of extra-budgetary accounts and funds 2005/2006
- (iii) P9103: Financial statistics of universities, universities of technology and a technikon 2005
- (iv) P9103.1: Financial statistics of higher education institutions 2006
- (v) P9114: Financial census of municipality June 2005 and June 2006
- (vi) P9119.3: Financial statistics of national government 2005/2006
- (vii) P9121: Financial statistics of provincial government 2005/2006

Remarks on the figures on Tables C

The increase of 19,2% in the expenditure of municipalities from R62 043 million in 2004/2005 to R73 977 million in 2005/2006 was mainly due to changing accounting standards (see the last paragraph on p. 30).

The increase of 15,6% in the expenditure of extra-budgetary accounts and funds from R48 410 million in 2004/2005 to R55 950 million in 2005/2006 was mainly due to the inclusion of the following accounts and funds as from the 2005/2006 financial year: Gauteng Film Commission, Western Cape Youth Commission, Umsobomvu Youth Fund, Phakisa Sports Events and Development Corporation, Luthuli Museum, Limpopo Roads Agency, The Western Cape Investment and Trade Promotion Agency, Invest North West, National Heritage Council of South Africa, Gauteng Economic Development Agency, Trade and Investment KwaZulu-Natal, National Empowerment Fund, National Urban Reconstruction and Housing Agency, Boxing South Africa and Ingonyama Trust Fund Board.

The increase of 13,0% in the expenditure of provincial governments from R184 968 million in 2004/2005 to R209 016 million in 2005/2006 can mainly be attributed to increased expenditure on compensation of employees, intermediate goods and services and social benefits.

Notes

Forthcoming issues

Issue
Financial statistics of consolidated
general government 2006/2007

Purpose of this statistical release
This statistical release provides financial statistics of the total
consolidated general government sector. Cash payments for operating
activities and purchases of non-financial assets for the 2006/2007
fiscal year were classified economically and functionally.

Expected changes in next issue

No changes are expected.

P J Lehohla Statistician-General Table D - Statement of sources and uses of cash for the 2005/2006 fiscal year

	R '000
Table 1 Cash receipts from operating activities	525 032 684
11 Taxes	446 312 522
12 Social contributions	10 468 729
13 Grants	961 108
14 Other receipts	67 290 325

Table D - Statement of sources and uses of cash for the 2005/2006 fiscal year (continued)

	Economic classification	Table 2 Cash pay	ments for operating	g activities					
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	Grants	Social	28 Other payments	TOTAL
									(21 - 28)
	onal classification	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
70	GENERAL GOVERNMENT SERVICES	184 223 431	132 364 184	53 818 789	11 233 966	14 905 217	61 641 571	23 773 835	481 960 993
701	GENERAL PUBLIC SERVICES	2/ 2/2 020	40.520.740	F2 742 220	2.222	14 710 005	4/4.550	/ 242 1/2	141 107 / 20
701		26 362 030	40 530 640		2 222				141 127 639
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	6 283 917	5 429 140	5 224	0	14 401 658	253 298	4 607 849	30 981 086
7012 7013	Foreign economic aid General services	4 411 240	5.477.044	12/0	0	291 525	211 245	77 148	291 525
	Basic research	4 411 348	5 466 944		21/7	12 298	211 245		10 180 352
7014 7015	R&D General public services	1 015 862 8 228	748 334 11 677	_	2 167	7 324	0	544 184 148	2 318 041 20 060
7015	General public services General public services n.e.c.	14 642 675	28 199 546	_	55	0	7	1 112 834	45 795 761
7016	Public debt transactions (mainly interest)	14 042 073	28 199 546 674 999		22	0	0	1 112 834	51 540 814
7017	Transfers of a general character between different levels of government	0	074 999	20 000 013	0	0	0	0	31 340 614
7016	Transiers of a general character between unierent levels of government	0	0	U	U	U	U	U	U
702	DEFENCE	9 731 076	12 939 699	0	359 515	0	71 152	2 038 670	25 140 112
7021	Military defence	8 095 102	12 068 334	0	359 515	0	71 152	2 038 670	22 632 773
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	4 056	19 651	0	0	0	0	0	23 707
7025	Defence n.e.c.	1 631 918	851 714	0	0	0	0	0	2 483 632
703	PUBLIC ORDER AND SAFETY	31 700 121	14 136 615	21 813	0	4 107	181 753	234 884	46 279 293
7031	Police services	22 406 966	9 001 151	14 903	0	0	122 635	184 843	31 730 498
7032	Fire protection services	554 391	868 376	6 877	0	0	0	319	1 429 963
7033	Law courts	3 630 098	2 035 143	33	0	4 107	42 395	35 157	5 746 933
7034	Prisons	5 106 756	2 229 592	0	0	0	16 723	14 543	7 367 614
7035	R&D Public order and safety	1 910	2 353	0	0	0	0	22	4 285
7036	Public order and safety n.e.c.	0	0	0	0	0	0	0	0

Table D - Statement of sources and uses of cash for the 2005/2006 fiscal year (continued)

	- Statement of Sources and uses of cash for the 2005/2006 fiscal year (continue ————————————————————————————————————	•	ments for operating	g activities					
		21 Compensation of employees	22 Purchases of goods and	24 Interest	25 Subsidies	Grants	27 Social benefits	28 Other payments	TOTAL
		, ,	services					. ,	(21 - 28)
Function	onal classification	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
704	ECONOMIC AFFAIRS	8 523 447	14 803 431	786 630	9 463 766	168 930	167 448	4 719 525	38 633 177
7041	General economic, commercial and labour affairs	1 838 351	2 939 296	897	1 132 493	8 749	1 639	544 100	6 465 525
7042	Agriculture, forestry, fishing and hunting	2 741 934	2 463 894	232	386 458	155 074	33 172	2 484 850	8 265 614
7043	Fuel and energy	94 785	203 268	10	1 242 215	0	1 136	849 360	2 390 774
7044	Mining, manufacturing and construction	593 613	2 352 332	443	1 170 987	2 353	21	51 898	4 171 647
7045	Transport	2 012 298	4 619 835	783 472	5 135 721	2 754	15 217	775 342	13 344 639
7046	Communication	184 423		60	370 199	0	561	1 406	1 041 709
7047	Other industries	403 477	1 284 364	1 402	23 654	0	115 122	11 448	1 839 467
7048	R&D Economic affairs	654 566	455 382	114	2 039	0	580	1 121	1 113 802
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 285 998	1 293 269	20 961	137 138	6 000	267 918	16 427	3 027 711
7051	Waste management	52 384	47 463	4	134 538	0	87 703	12 221	334 313
7052	Waste water management	6 747	11 837	0	0	0	75	30	18 689
7053	Pollution abatement	15 194	20 718	0	0	0	54	95	36 061
7054	Protection of biodiversity and landscape	1 106 988	1 054 695	20 957	2 600	0	180 086	2 654	2 367 980
7055	R&D Environmental protection	19 725	6 737	0	0	0	0	494	26 956
7056	Environmental protection n.e.c.	84 960	151 819	0	0	6 000	0	933	243 712
	HOUSING AND COMMUNITY AMENITIES	2 524 627	6 358 466	17 953	365 012	69	7 252	5 366 376	14 639 755
	Housing development	934 109	2 830 257	17 103	80 976	69	1 571	4 690 409	
7062	Community development	387 291	501 835	846	_	0	451	447 308	1 337 731
7063	Water supply	1 113 278	2 946 896	4	284 036	0	5 149	227 740	4 577 103
7064	Street lighting	0	0	0	0	0	0	Ū	0
	R&D Housing and community amenities	89 949	79 478	0	0	0	81	919	170 427
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

Table D - Statement of sources and uses of cash for the 2005/2006 fiscal year (continued)

	Economic classification	Table 2 Cash pay	ments for operating	g activities					
		21	22	24	25		27	28	TOTAL
		Compensation	Purchases of	Interest	Subsidies			Other	
		of employees	goods and services				benefits	payments	
									(21 - 28)
	onal classification	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
	HEALTH	27 104 144		10 918	23 922	1 000	129 774		44 960 537
	Outpatient services	16 123	52 588	0	0	0	115		68 852
70724	Ambulance services	829 020	522 531	0	22	0	1 015		1 365 551
7073	Hospital services	12 171 476		0	14 553	0	53 260		19 742 192
7074	Public health services	12 919 556	7 214 602	8 630		1 000	74 249	822 993	21 050 377
7075	R&D Health	836 711	591 159	1 983	0	0	0	0	1 429 853
7076	Health n.e.c.	331 258	908 587	305	0	0	1 135	62 427	1 303 712
708	RECREATION, CULTURE AND RELIGION	3 380 401	2 626 134	57 928	512 791	0	1 984	578 199	7 157 437
7081	Recreational and sporting services	279 064	312 506	400	265 722	0	93	122 281	980 066
7082	Cultural services	3 030 728	2 187 975	57 528	25 743	0	1 856	303 792	5 607 622
7083	Broadcasting and publishing services	22 195	38 684	0	221 326	0	29	556	282 790
7084	Religious and other community services	34 938	62 567	0	0	0	4	56 334	153 843
7085	R&D Recreation, cultural and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	13 476	24 402	0	0	0	2	95 236	133 116
709	EDUCATION	70 838 787	18 191 361	189 208	333 570	9 413	223 303	1 418 401	91 204 043
7091	Pre-primary and primary education	28 406 535	4 308 506	0	92 818	0	101 199	30 425	32 939 483
7092	Secondary education	22 261 542	2 393 441	0	240 752	0	63 709	5 714	24 965 158
7093	Post-secondary non-tertiary education (e.g. ABET)	2 582 949	597 516	0	0	0	5 560	22 987	3 209 012
7094	Tertiary education	11 471 027	7 118 561	188 971	0	0	0	1 216 314	19 994 873
7095	Education not definable by level	5 990	11 677	0	0	0	0	6 828	24 495
7096	Subsidiary services to education	0	0	0	0	0	0	0	C
7090									
	R&D Education	0	0	0	0	0	0	0	0

Table D - Statement of sources and uses of cash for the 2005/2006 fiscal year (continued)

	Economic classification		ments for operating	g activities					
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants		Other payments	TOTAL (21 - 28)
Functi	onal classification	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
710	SOCIAL PROTECTION	2 772 800	4 888 397	149	36 030	2 893	60 126 437	1 964 583	69 791 289
7101	Sickness and disability	124 099	1 026 625	0	0	0	14 901 712	146 537	16 198 973
7102	Old age	46 053	30 551	0	0	2 688	20 575 821	360 567	21 015 680
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	155 402	82 628	0	0	0	16 804 394	735 607	17 778 031
7105	Unemployment	249 061	221 234	1	0	0	2 933 425	0	3 403 721
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	103 611	69 006	0	0	0	57	112 985	285 659
7108	R&D Social protection	5 041	3 527	0	0	0	0	0	8 568
7109	Social protection n.e.c.	2 089 533	3 454 826	148	36 030	205	4 911 028	608 887	11 100 657

Table D - Statement of sources and uses of cash for the 2005/2006 fiscal year (continued)

	Economic classification	Table 3 Purchases	of non-financial a	issets		
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
Functi	onal classification	R '000	R '000	R '000	R '000	R '000
70	GENERAL GOVERNMENT SERVICES	42 716 607	52 407	26 138	586 089	43 381 241
701	GENERAL PUBLIC SERVICES	13 440 228	908	18 044	277 258	13 736 438
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	692 100	0	1 029	0	693 129
7012	Foreign economic aid	0	0	0	0	C
7013	General services	1 911 035	297	173	20 064	1 931 569
7014	Basic research	159 667	611	10	0	160 288
7015	Research and Development General public services	84	0	0	0	84
7016	General public services n.e.c.	10 677 342	0	16 832	257 194	10 951 368
	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	C
702	DEFENCE	965 691	0	0	0	965 691
7021	Military defence	520 960	0	0	0	520 960
7022	Civil defence	0	0	0	0	C
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	444 731	0	0	0	444 731
703	PUBLIC ORDER AND SAFETY	6 185 164	71	2 223	33 781	6 221 239
	Police services	3 165 694		1 525		
	Fire protection services	442 787	0	698		
7033	Law courts	528 655	71	0	0	528 726
7034	Prisons	2 047 976	0	0	0	2 047 976
7035	R&D Public order and safety	52	0	0	0	52
7036	Public order and safety n.e.c.	0	0	0	0	C

Table D - Statement of sources and uses of cash for the 2005/2006 fiscal year (continued)

	Economic classification		of non-financial a	ssets		
		611 Fixed assets	612 Inventories	Valuables	614 Non-produced assets	TOTAL (611 - 614)
Functi	onal classification	R '000	R '000	R '000	R '000	R '000
704	ECONOMIC AFFAIRS	7 423 910	1 778	75	179 509	7 605 272
7041	General economic, commercial and labour affairs	163 274	732	5	0	164 011
7042	Agriculture, forestry, fishing and hunting	558 317	0	54	139 860	698 231
7043	Fuel and energy	18 775	0	0	0	18 775
7044	Mining, manufacturing and construction	45 781	671	0	0	46 452
7045	Transport	6 294 350	0	14	39 649	6 334 013
7046	Communication	12 915	0	0	0	12 915
7047	Other industries	258 577	0	2	0	258 579
7048	R&D Economic affairs	71 921	375	0	0	72 296
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	288 517	6 022	16	242	294 797
7051	Waste management	6 903	0	1	0	6 904
7052	Waste water management	1 078	0	0	0	1 078
7053	Pollution abatement	92 135	0	0	0	92 135
7054	Protection of biodiversity and landscape	144 908	6 022	15	242	151 187
7055	R&D Environmental protection	7 097	0	0	0	7 097
7056	Environmental protection n.e.c.	36 396	0	0	0	36 396
706	HOUSING AND COMMUNITY AMENITIES	2 625 429	796	690	10 382	2 637 297
7061	Housing development	852 532	0	679	10 382	863 593
7062	Community development	49 379	0	11	0	49 390
7063	Water supply	1 718 774	796	0	0	1 719 570
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	4 744	0	0	0	4 744
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table D - Statement of sources and uses of cash for the 2005/2006 fiscal year (continued)

	Economic classification		of non-financial a	ssets		
		611	612		614	TOTAL
		Fixed assets	Inventories		Non-produced assets	(611 - 614)
Functi	onal classification	R '000	R '000	R '000	R '000	R '000
	HEALTH	5 153 855	27 391	1 906	30 050	5 213 202
	Outpatient services	4 036		0	0	4 036
	Ambulance services	227 699		0	0	227 699
	Hospital services	1 925 838	0	0	0	1 925 838
	Public health services	2 822 571	0	1 906	30 050	
7075	R&D Health	76 023	27 391	0	0	103 414
7076	Health n.e.c.	97 688	0	0	0	97 688
708	RECREATION, CULTURE AND RELIGION	2 088 419	482	2 563	37 307	2 128 771
7081	Recreational and sporting services	55 649	3	0	0	55 652
7082	Cultural services	2 022 011	472	2 563	37 307	2 062 353
7083	Broadcasting and publishing services	2 242	7	0	0	2 249
7084	Religious and other community services	7 749	0	0	0	7 749
7085	R&D Recreation, cultural and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	768	0	0	0	768
709	EDUCATION	4 112 090	14 959	621	17 560	4 145 230
7091	Pre-primary and primary education	1 410 543	0	0	10 110	1 420 653
7092	Secondary education	989 020	0	0	0	989 020
7093	Post-secondary non-tertiary education (e.g. ABET)	37 725	0	0	0	37 725
7094	Tertiary education	1 418 138	14 959	621	7 289	1 441 007
7095	Education not definable by level	3 982	0	0	0	3 982
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	252 682	0	0	161	252 843

Table D - Statement of sources and uses of cash for the 2005/2006 fiscal year (continued)

	Economic classification	n Table 3 Purchases of non-financial assets				
		611	612	613	614	TOTAL
		Fixed assets	Inventories		Non-produced assets	(611 - 614)
Funct	ional classification	R '000	R '000	R '000	R '000	R '000
710	SOCIAL PROTECTION	433 304	0	0	0	433 304
7101	Sickness and disability	26 553	0	0	0	26 553
7102	Old age	455	0	0	0	455
7103	Survivors	0	0	0	0	(
7104	Family and children	2 728	0	0	0	2 728
7105	Unemployment	2 434	0	0	0	2 434
7106	Housing	0	0	0	0	(
7107	Social exclusion n.e.c.	658	0	0	0	658
7108	R&D Social protection	100	0	0	0	100
7109	Social protection n.e.c.	400 376	0	0	0	400 376

Table D - Statement of sources and uses of cash for the 2005/2006 fiscal year (continued)

	R '000
Table 4 Sale of non-financial assets	398 712
311 Fixed assets	285 520
312 Inventories	0
313 Valuables	237
314 Non-produced assets	112 955

Table D - Statement of sources and uses of cash for the 2005/2006 fiscal year (continued)

	R '000
Table 5 Net acquisition of financial assets other than cash	8 145 701
321 Domestic	7 853 992
322 Foreign	291 709

Table D - Statement of sources and uses of cash for the 2005/2006 fiscal year (concluded)

	R '000
Table 6 Net incurrence of liabilities	37 718 155
331 Domestic	36 747 689
332 Foreign	970 466

Annexure A: Information on disaggregated tables available on the Stats SA website

Tables Table 1 Economic classification of cash receipts from operating activities for the 2005/2006 fiscal Table 2 Economic and functional classification of cash payments for operating activities for the 2005/2006 fiscal year Economic and functional classification of purchases of non-financial assets for the Table 3 2005/2006 fiscal year Table 4 Economic classification of sales of non-financial assets for the 2005/2006 fiscal year Table 5 Economic classification of net acquisition of financial assets other than cash for 2005/2006 fiscal year Table 6 Economic classification of net incurrence of liabilities for the 2005/2006 fiscal year Table 7 Economic and functional classification of cash payments from operating activities for the 2005/2006 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 2005/2006 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production Table 9 Economic classification of statement of sources and uses of cash according to the different levels of general government for the 2005/2006 fiscal year (Summary) Table 10 Functional classification of the cash payments for operating activities and purchases of non-financial assets according to the different levels of general government for the 2005/2006 fiscal year (Summary)

Explanatory notes

Introduction

This statistical release includes economic and functional classifications of transactions of consolidated general government for the 2005/2006 fiscal year, ended 31 March 2006. Estimates used in this publication have been adjusted from various years-end to that of the period 1 April 2005 to 31 March 2006.

General government refers to those government units whose primary activity is to assume responsibility for the provision of goods and services to the community or to individual households free of charge or at prices that are not economically significant and to redistribute income and wealth by means of transfers. A defining characteristic of general government is the ability to impose, directly or indirectly, taxes and other compulsory levies, for which there is no direct *quid pro quo*, on other sectors of the economy.

The internal transactions between the different levels of the general government are eliminated in the tables.

Methodology

The published statistics of Stats SA were used. The tables in this statistical release contain details of the financial statistics of the different levels of the general government sector and include:

- national revenue fund;
- extra-budgetary accounts and funds of the national and provincial governments;
- provincial revenue funds;
- higher education institutions; and
- municipalities.

Scope

The following statistical releases were used:

- Financial statistics of national government 2005/2006 (P9119.3) published on 28 June 2007;
- Financial statistics of provincial government 2005/2006 (P9121) published on 26 September 2007;
- Financial statistics of extra-budgetary accounts and funds 2005/2006 (P9102) published on 30 August 2007;
- Financial statistics of higher education institutions 2006 (P9103.1), published on 11 October 2007 and Financial statistics of universities, universities of technology and a technikon 2005 (P9103), published on 14 September 2006;
- Financial census of municipalities for the year ended 30 June 2006 (P9114), published on 7 June 2007 (excluding statistics of trading services of municipalities) and Financial census of municipalities for the year ended 30 June 2005 (P9114), published on 27 July 2006 (excluding statistics of trading services of municipalities);
- Capital expenditure by the public sector for 2006, 2007, 2008 and 2009 (P9101), published on 17 July 2007.

Classification

Transactions of cash receipts from operating activities, sales of non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities are classified economically only.

Transactions of cash payments for operating activities and purchases of non-financial assets are classified economically and functionally according to the standard classification 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, sales of non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities were classified economically as follows:

• Cash receipts from operating activities

Taxes

Social contributions

Grants

Other receipts

• Cash payments for operating activities

Compensation of employees (excluding capitalised remuneration)

Purchases of goods and services

Interest

Subsidies

Grants

Social benefits

Other payments

• Purchases of non-financial assets (including capitalised remuneration)

Fixed assets

Inventories

Valuables

Non-produced assets

Sales of non-financial assets

Fixed assets

Inventories

Valuables

Non-produced assets

Financial assets other than cash

Domestic

Foreign

• Financial 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 services, financial and fiscal affairs, and external affairs

Foreign economic aid

General services

Basic research

R&D General public services

General public services n.e.c.

Public debts 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

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 Post-secondary and non-tertiary education Tertiary education Education not defined by level R&D Education Education n.e.c.

• Social protection

Sickness and disability
Old age
Survivors
Family and children
Unemployment
Housing
Social exclusion n.e.c.
R&D Social services
Social protection n.e.c

Individual and collective services

The **disaggregated data** (Tables 1 to 10) includes tables in which government consumption expenditure is broken down into individual and collective services (see Table 7 as listed on Annexure A, p.24). The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed on Annexure A, p.24). These categories are recommended by the 1993 System of National Accounts (SNA) of the United Nations.

Comparability with previous year

For the first time this statistical release includes comparative figures of the previous year 2004/2005 for cash receipts from operating activities, cash payments for operating activities, purchases of non-financial assets, cash flows from sales of non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities. Comparative figures of functional classification are also provided.

a. Extra-budgetary accounts and funds

Extra-budgetary accounts and funds refer to accounts and funds of national and provincial governments which are not included in normal budget totals and do not operate through normal budgetary procedures, and are financed or managed by national and provincial governments. These institutions compile their own financial statements. The following accounts and funds came into effect as from the 2005/2006 financial year and are therefore included in this statistical release for the first time:

- Gauteng Film Commission (functionally classified as broadcasting and publishing services)
- Western Cape Youth Commission (functionally classified as cultural services)
- Umsobomvu Youth Fund (functionally classified as community development)
- Phakisa Sports Events and Development Corporation (functionally classified as recreation and sporting services)
- Luthuli museum (functionally classified as cultural services)
- National Heritage Council of South Africa (functionally classified as cultural services)
- Limpopo Roads Agency (functionally classified as road transport)
- The Western Cape Investment and Trade Promotion Agency (functionally classified as general economic and commercial affairs)
- Invest North West (functionally classified as general economic and commercial affairs)

- Gauteng Economic Development Agency (functionally classified as general economic and commercial affairs)
- Trade and Investment KwaZulu-Natal (functionally classified as general economic and commercial affairs)
- National Empowerment Fund (functionally classified as general economic and commercial affairs)
- Boxing South Africa (functionally classified as recreation and sporting services)
- National Urban Reconstruction and Housing Agency (functionally classified as housing development)
- Ingonyama Trust Fund Board (functionally classified as protection of biodiversity and landscape)

The following account and fund was previously included but is now excluded from the tables -

• Premier's Economic Advisory Council (functionally classified as general economic, commercial and labour affairs)

As from 2005/2006 fiscal year Diplomacy, Intelligence, Defence and Trade Education and Training Authority (DIDTETA) and Police, Private Security, Legal and Correctional Services Sector Education and Training Authority (POSLECSETA) merged and formed Safety and Security Sector Education and Training (SASSETA). Primary Agriculture Education and Training Authority (PAETA) and Sector Education and Training Authority for Secondary Agriculture (SETASA) merged and formed Agricultural Sector Education and Training Authority (AGRISETA).

Cabinet approved proposals for the restructuring of higher education institutions through mergers and incorporations in November 2003.

b. Higher education institutions

It should be noted that the mergers indicated below took place in January and July 2005. Therefore, the ongoing restructuring process will result in 21 higher education institutions.

- University of the North and Medical University of South Africa (merged to form University of Limpopo)
- University of Port Elizabeth and Port Elizabeth Technikon (merged to form Nelson Mandela Metropolitan University)
- Rand Afrikaans University and Technikon Witwatersrand (merged to form University of Johannesburg)
- Cape Technikon and Peninsula Technikon (merged to form Cape Peninsula University of Technology)
- University of Transkei, Border Technikon and the Eastern Cape Technikon (merged to form Walter Sisulu University for Technology and Science, Eastern Cape with effect from July 2005).

c. Municipalities

The contracting out of certain services by municipalities and the reclassifying of certain services from the rates and general services to the trading service divisions continued during the 2005/2006 financial year. The information for the 2005/2006 financial year is preliminary and will be revised in the next P9119.4 publication. The amounts shown under cash flows from financing activities for municipalities include cash flows from financing activities of trading services. It was not possible to separate cash flows from financing activities of trading services and rates and general services due to the recording of municipal activities.

The "Financial census of municipalities" (P9114) publication was used to compile the municipalities' portion of this release. This publication underwent changes to its format of reporting between the financial year's 2004/2005 and 2005/2006.

In 2004/2005 the standard of reporting was Institute of Municipal Finance Officers (IMFO) compliant. From the financial year ending June 2005 the data is based on the General Recognised Accounting Practice/ General Accepted Municipal Accounting Practice (GRAP/GAMAP) accounting standards and are therefore not strictly comparable with prior years.

Related publications

Symbols and abbreviations

SITA

SNA

Stats SA

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

P9101	Capital expenditure by the public sector;
P9102	Financial statistics of extra-budgetary accounts and funds;
P9103	Financial statistics of universities, universities of technology and a
	technikon 2005;
P9103.1	Financial statistics of higher education institutions;
P9114	Financial census of municipalities;
P9119.3	Financial statistics of national government;
P9121	Financial statistics of provincial government.
BLS	Botswana, Lesotho and Swaziland
GAMAP	General Accepted Municipal Accounting Practice
GFS	Government Finance Statistics
GRAP	General Recognised Accounting Practice
IMF	International Monetary Fund
IMFO	Institute of Municipal Finance Officers
n.e.c.	not elsewhere classified
NPISH	Non-profit institutions serving households
RDP	Reconstruction and Development Programme
R&D	Research & Development
SA	South Africa
SARS	South African Revenue Service
SCOA	Standard Chart of Accounts

State Information Technology Agency

System of National Accounts, 1993

Statistics South Africa

Glossary

Accrual basis of recording

Accrual basis of recording means that flows are recorded at the time economic value is created, transformed, exchanged, transferred or extinguished.

Cash basis of recording

Cash basis of recording means that transactions are captured when cash is received or when cash payments are made.

Collective services

Collective services refer to the services provided collectively to the community and are particularly applicable on services such as general administration, public order and 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 for work connected with own account capital formation. It includes both wages and salaries and social contributions.

Economic classification

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

Expenses not regarded as transactions

Adjustments for statistical purposes are mainly concerned with thefts and losses, and irrecoverable debts written off.

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 institutions

Financial institutions are units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Financial institutions may be entirely or mainly owned and/or controlled by government in which case they are regarded as public financial institutions. It is the prime function of financial institutions to act as intermediaries.

Functional classification

Functional classification of cash payments for operating activities and non-financial assets measures 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.

Grants

Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation.

Household

Household may be defined as individuals or a small group of persons who share the same living accommodation.

Individual services

Individual services refer to services rendered to individuals or a small group of persons. This category applies particularly to community and social services e.g. education, health and welfare.

Machinery and equipment

Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture.

Non-financial public corporations

Non-financial public corporations are 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, 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)

NPISH are non-profit institutions which are mainly engaged in non-market production

and serve households.

Non-residential buildings

Non-residential buildings are buildings other than residential buildings and include hospitals, offices and office blocks, warehouses, laboratories, workshops, etc.

Residential buildings Residential buildings are buildings that are used entirely or primarily as residences and include flats, hostels and nursing homes.

Social benefits Social benefits are defined as transfers to protect the entire population or specific

segments of the population against certain social risks.

Standing appropriations

Standing appropriations are government's expenditure obligations that do not require a vote or statutory provisions, including contractual guarantee commitments and international agreements.

Statutory appropriations

Statutory appropriations are amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.

SubsidiesSubsidies are current unrequited payments that government units pay to businesses on the basis of the quantities or values of the goods and services, which they produce, sell or import.

Subsidies on products

Subsidies on products are payments made per unit of good or service.

Subsidies on production

Subsidies on production are payments which resident enterprises may receive as a consequence of engaging in production.

Tax revenue (taxes)

Tax revenue is composed of compulsory transfers to the general government sector. Certain compulsory transfers, such as fines and penalties, are excluded from tax revenue.

revenue.

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.

Vote Vote is an appropriation voted by parliament.

Wages and salaries Wages and salaries include primarily basic wages, salaries, services and other bonuses, allowances (including car allowances), overtime payments and housing

subsidies.

General information

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

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