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Statistical release

P9119.4

Financial statistics of consolidated general government

2006/2007

**Embargoed until:
25 November 2008
10:00**

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Forthcoming issue:

Financial statistics of
consolidated general
government 2007/2008

Expected release date

26 November 2009

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Key findings

Consolidated net change in the stock of cash from the general government sector amounted to an increase of R14 890 million for the 2006/2007 fiscal year

Cash receipts from operating activities amounted to R601 054 million and cash payments for operating activities amounted to R534 457 million, resulting in a net cash inflow from operating activities of R66 597 million for the 2006/2007 fiscal year ending 31 March 2007. Purchases of non-financial assets amounted to R53 710 million for 2006/2007. Sales of non-financial assets amounted to R373 million for the 2006/2007 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R53 337 million. The net acquisition of financial assets other than cash amounted to R9 383 million for 2006/2007. The net incurrence of liabilities amounted to R11 014 million for the 2006/2007 fiscal year, resulting in a net cash inflow from financing activities of R1 630 million. The consolidated net change in the stock of cash for the general government sector amounted to an increase of R14 890 million for the 2006/2007 fiscal year (see Table A, p.4).

Economic classification of the cash payments for operating activities and purchases of non-financial assets for 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. The 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 include cash payments in the form of wages, 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 expenses other than interest (mainly rent), and miscellaneous other current and capital cash payments (transfers to non-profit institutions serving households, surrender of donor funds to foreign donors, injuries and damages, transfers to 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 economically classified

Cash receipts from operating activities increased by 14,7% from R523 825 million in 2005/2006 to R601 054 million in the 2006/2007 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 2006/2007 fiscal year was taxes (R525 830 million), followed by other receipts (R62 667 million), social contributions (R11 144 million) and grants (R1 413 million).

Cash payments from operating activities increased by 12,4% from R475 397 million in 2005/2006 to R534 457 million in 2006/2007, 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 2006/2007 fiscal year was compensation of employees (R201 479 million), followed by purchases of goods and services (R138 369 million), social benefits (R72 416 million), interest (R54 201 million), other payments (R27 424 million), grants (R26 269 million) and subsidies (R14 299 million).

The increase of 76,2% in cash payments of grants from R14 905 million to R26 269 million was mainly due to an increase in payments to the Southern African Customs Union.

The increase of 30,9% in cash payments of subsidies from R10 921 million in 2005/2006 to R14 299 million in 2006/2007 was mainly due to subsidies towards the Pebble Bed Modular Reactor, the S.A. Rail Commuter Corporation Limited and InfraCo in 2006/2007.

The increase of 15,1% in cash payments of social benefits from R62 899 million to R72 416 million was mainly due to social assistance benefits, which shifted from provincial government to the national government with effect from 1 April 2006.

The increase of 11,0% in purchases of goods and services from R124 636 million to R138 369 million was mainly due to the South African Social Security Agency (SASSA) being included for the first time in the statistical release.

Purchases of non-financial assets increased by 23,7% from R43 406 million in 2005/2006 to R53 710 million in 2006/2007, mainly due to increased spending by the Gauteng provincial government on other constructions.

The largest contributor to purchases of non-financial assets was fixed assets (R52 493 million), followed by non-produced assets (R1 045 million), inventories (R104 million) and valuables (R68 million).

Table A – Economic classification of statement of sources and uses of cash of consolidated general government for the 2005/2006 and 2006/2007 fiscal years (Summary)¹

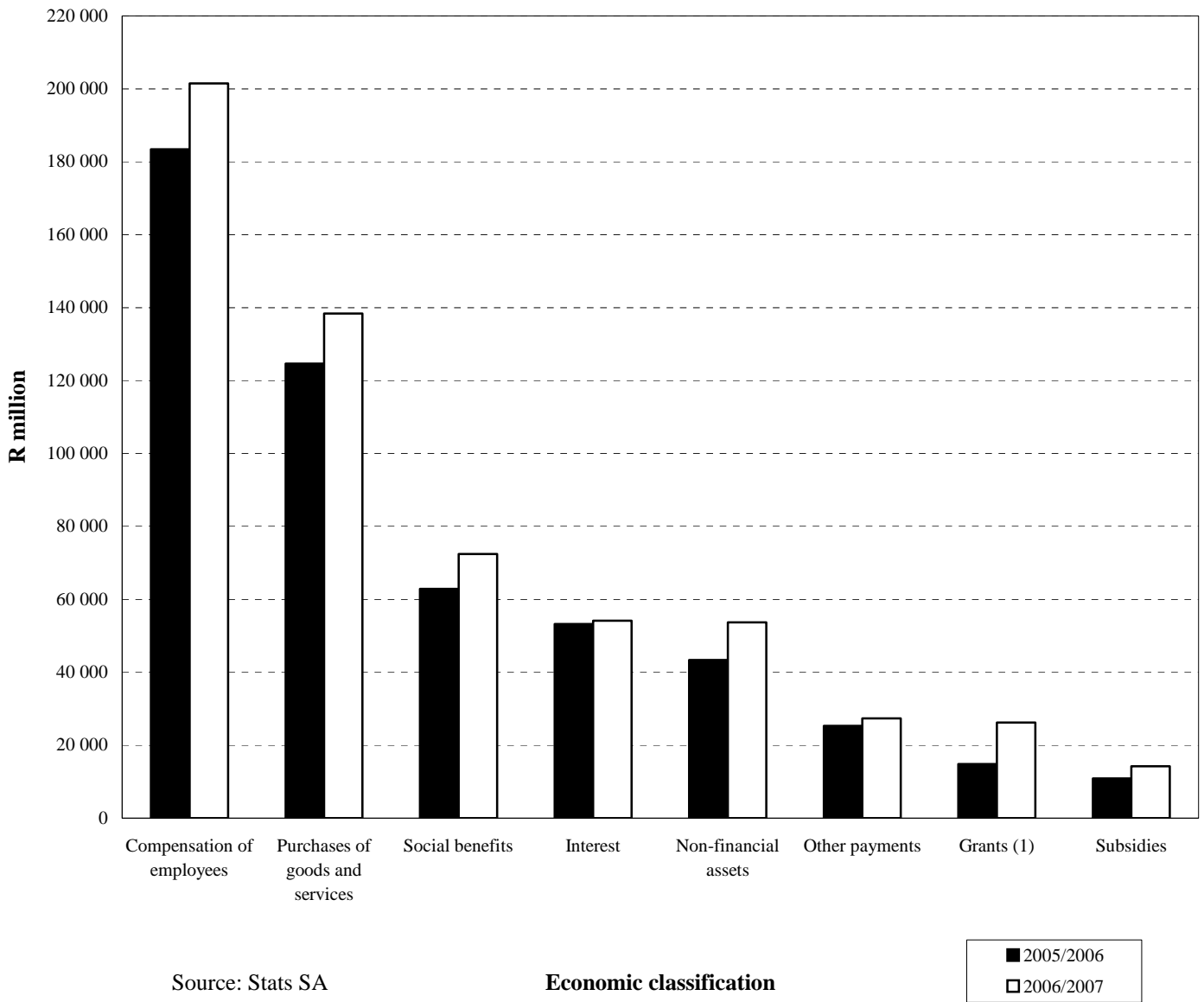
GFS'01 codes	Economic classification of sources and uses of cash	2005/2006	2006/2007	Annual percentage change
		R million	R million	%
	Cash flows from operating activities:			
	Cash receipts from operating activities a	523 825 *	601 054	14,7
11	Taxes	449 115*	525 830	17,1
12	Social contributions	10 469	11 144	6,4
13	Grants	1 081 *	1 413	30,7
14	Other receipts	63 160 *	62 667	-0,8
	Cash payments for operating activities b	475 397 *	534 457	12,4
21	Compensation of employees	183 411 *	201 479	9,9
22	Purchases of goods and services	124 636 *	138 369	11,0
24	Interest	53 268 *	54 201	1,8
25	Subsidies	10 921 *	14 299	30,9
26	Grants	14 905	26 269	76,2
27	Social benefits	62 899 *	72 416	15,1
28	Other payments	25 357 *	27 424	8,2
	<i>Net cash flow from operating activities:(outflow)/ inflow (a-b)=c</i>	48 428 *	66 597	37,5
	Cash flows from investments in non-financial assets:			
	Purchases of non-financial assets d	43 406 *	53 710	23,7
611	Fixed assets	42 737 *	52 493	22,8
612	Inventories	53	104	96,2
613	Valuables	27	68	151,9
614	Non-produced assets	589 *	1 045	77,4
	Sales of non-financial assets e	399	373	-6,5
311	Fixed assets	286	312	9,1
312	Inventories	0	1	1 ²
313	Valuables	0	1	1 ²
314	Non-produced assets	113	60	-46,9
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow (e-d)=f</i>	-43 007 *	-53 337	-24,0
	CASH SURPLUS/ (DEFICIT) (c+f)=g	5 421 *	13 260	144,6
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow) h	9 613 *	9 383	-2,4
321	Domestic	9 321 *	9 017	-3,3
322	Foreign	292	367	25,7
	Net incurrence of liabilities: cash (outflow)/ inflow i	31 209 *	11 014	-64,7
331	Domestic	30 239 *	9 071	-70,0
332	Foreign	970	1 943	100,3
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	21 596 *	1 630	-92,5
99999	NET CHANGE IN THE STOCK OF CASH (g+j)=k	27 017 *	14 890	-44,9

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

* Revised since the previous publication.

² Nominal value as the percentage change cannot be calculated meaningfully.

Figure 1 – Economic classification of the cash payments for operating activities and purchases of non-financial assets for the 2005/2006 and 2006/2007 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 for the general government sector

The 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 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 cover 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 include 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 include recreation and sporting services; cultural services; broadcasting and publishing services; and religious and other community services. Education includes pre-primary 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 non-financial 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 R588 167 million from the general government sector for the 2006/2007 fiscal year was total general public services (R153 570 million) contributing 26,1%, followed by education (R105 889 million or 18,0%), social protection (R82 571 million or 14,0%), total public order and safety (R61 689 million or 10,5%), total economic affairs (R59 329 million or 10,1%), health (R58 062 million or 9,9%), defence (R26 758 million or 4,5%), housing and community amenities (R22 768 million or 3,9%), recreation, culture and religion (R13 613 million or 2,3%) and environmental protection (R3 918 million or 0,7%) (see Table B, p.8, and Figure 2, p.9).

The increase of 237,0% in cash payments on foreign economic aid from R292 million in 2005/2006 to R984 million in 2006/2007 was mainly due to transfer payments to international institutions.

The increase of 79,3% in cash payments on total communication from R1 054 million in 2005/2006 to R1 890 million in 2006/2007 was mainly due to a subsidy to InfraCo.

The increase of 42,0% in cash payments on transport from R19 689 million in 2005/2006 to R27 956 million in 2006/2007 was mainly due to increased spending on other constructions by the Gauteng provincial government.

The increase of 34,7% in cash payments on fuel and energy from R2 414 million in 2005/2006 to R3 251 million in 2006/2007 was mainly due to subsidies towards the Pebble Bed Modular Reactor.

The increase of 28,8% in cash payments on economic affairs n.e.c. from R1 234 million in 2005/2006 to R1 589 million in 2006/2007 was due to increased cash payments by the Agricultural Research Council.

The increase of 23,6% in cash payments on other industries from R1 973 million in 2005/2006 to R2 438 million in 2006/2007 was mainly due to increased spending on tourism by the Free State, Limpopo and Mpumalanga provincial governments, and increased cash payments by the South African Tourism Board.

The increase of 21,7% in cash payments on total executive and legislative and fiscal affairs from R65 596 million in 2005/2006 to R79 847 million in 2006/2007 was mainly due to an increase in payments to the Southern African Customs Union.

The increase of 20,3% in cash payments on general economic, commercial and labour affairs from R6 687 million in 2005/2006 to R8 045 million in 2006/2007 was mainly due to increased spending on general economic affairs by the KwaZulu-Natal provincial government.

The increase of 19,1% in cash payments on police from R36 539 million in 2005/2006 to R43 522 million in 2006/2007 was mainly due to higher expenditure on compensation of employees by the South African Police Service during the implementation of a new employee performance reward strategy with effect from 1 April 2006.

The increase of 15,6% in cash payments on total health from R50 219 million in 2005/2006 to R58 062 million in 2006/2007 was mainly due to increased spending on health services by the Eastern Cape, KwaZulu-Natal and Gauteng provincial governments.

The increase of 15,5% in cash payments on total social protection from R71 506 million to R82 571 million was mainly due to SASSA being included for the first time in the statistical release.

The increase of 11,0% in cash payments on total housing and community amenities from R20 520 million in 2005/2006 to R22 768 million in 2006/2007 was mainly due to purchases of goods and services in public health services by various provincial health departments and increased cash payments by the National Health Laboratory Service.

Table B – Functional classification of the cash payments for operating activities and purchases of non-financial assets for the 2005/2006 and 2006/2007 fiscal years (Summary) ¹

GFS'01 codes	Type of service	2005/2006	2006/2007	Annual percentage change	Percentage of total cash payments
		R million	R million	%	2006/2007
	General government services				
701	General public services				
7011	Executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign aid	65 596 *	79 847	21,7	13,6
7012	Foreign economic aid	292	984	237,0	0,2
7013	General services	12 308 *	13 374	8,7	2,3
7014	Basic research	2 498 *	2 484	-0,6	0,4
7016	General public services n.e.c.	4 513 *	4 717	4,5	0,8
7017	Public debt transactions (mainly interest)	50 866 *	52 164	2,6	8,9
7018	Transfers of a general character between different levels of government	0	0	-	-
	Total general public services	a 136 073*	153 570	12,9	26,1
702	Defence	b 26 236 *	26 758	2,0	4,5
703	Public order and safety				
7031	Police	36 539 *	43 522	19,1	7,4
7032	Fire protection services	1 878 *	1 772	-5,6	0,3
7033	Law courts	6 320 *	7 183	13,7	1,2
7034	Prisons	9 430	9 212	-2,3	1,6
	Total public order and safety	c 54 168 *	61 689	13,9	10,5
704	Economic affairs				
7041	General economic, commercial and labour affairs	6 687 *	8 045	20,3	1,4
7042	Agriculture, forestry, fishing and hunting	9 156 *	10 428	13,9	1,8
7043	Fuel and energy	2 414 *	3 251	34,7	0,6
7044	Mining, manufacturing and construction	3 991*	3 731	-6,5	0,6
7045	Transport	19 689 *	27 956	42,0	4,8
7046	Communications	1 054 *	1 890	79,3	0,3
7047	Other industries	1 973 *	2 438	23,6	0,4
7048	Economic affairs n.e.c.	1 234	1 589	28,8	0,3
	Total economic affairs	d 46 198*	59 329	28,4	10,1
705	Environmental protection	e 3 688 *	3 918	6,2	0,7
706	Housing and community amenities	f 20 520 *	22 768	11,0	3,9
707	Health	g 50 219 *	58 062	15,6	9,9
708	Recreation, culture and religion	h 14 677	13 613	-7,2	2,3
709	Education	i 95 517	105 889	10,9	18,0
710	Social protection	j 71 506	82 571	15,5	14,0
	Total general government cash payments for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j)	k 518 803 *	588 167	13,4	100,0

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 2 – Functional classification of the cash payments for operating activities and purchases of non-financial assets from the consolidated general government for the 2005/2006 and 2006/2007 fiscal years

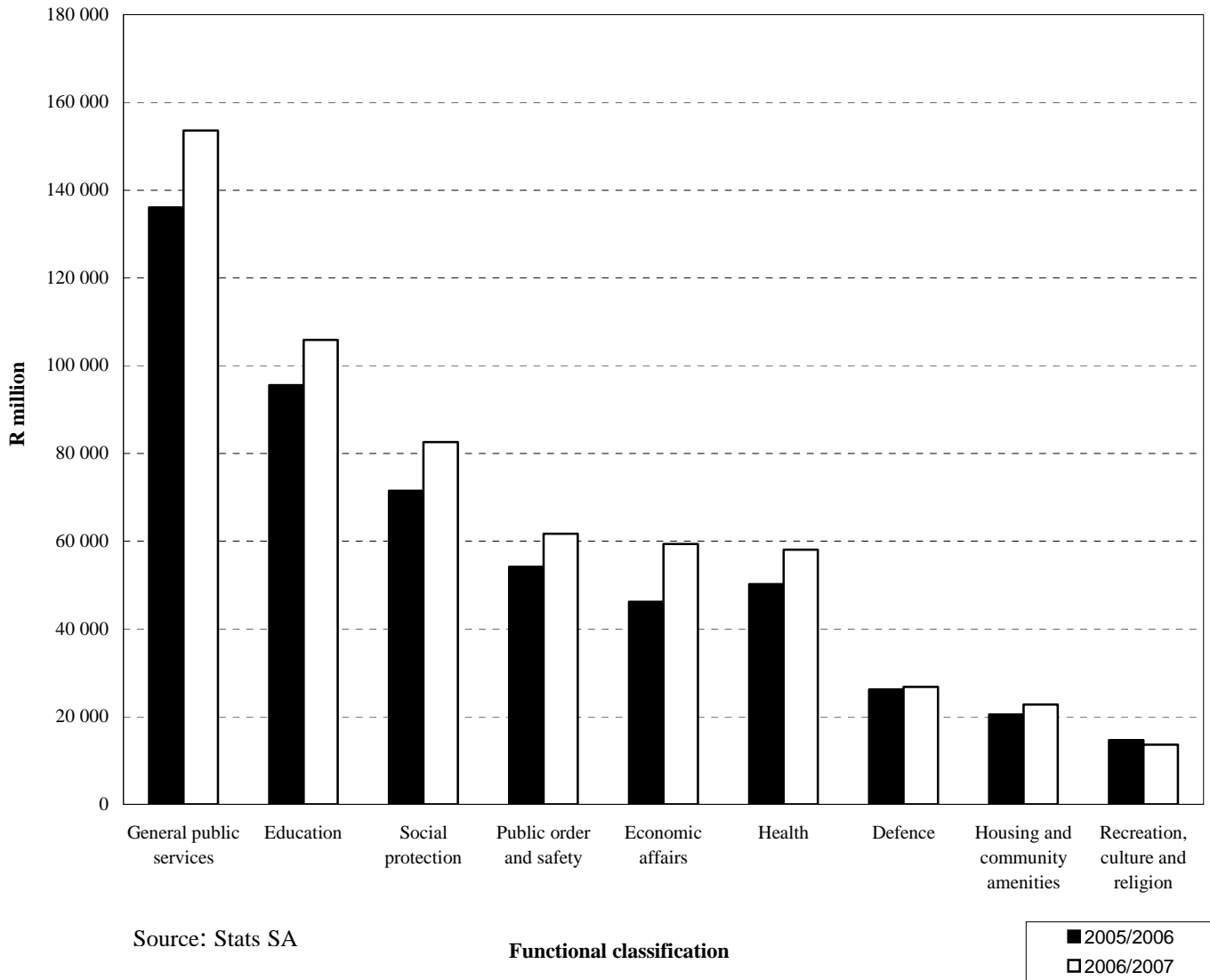


Table C – Contribution of the different levels of general government to the total consolidated cash payments for operating activities and purchases of non-financial assets by the general government sector for the 2005/2006 and 2006/2007 fiscal years¹**

Levels of general government	R million		Annual percentage change ³	Percentage of total expenditure	
	2005/2006	2006/2007		2005/2006	2006/2007
National government	164 922 *	246 504	49,5	31,8 *	41,9
Provincial governments	209 717 *	180 678	-13,8	40,4 *	30,7
Extra-budgetary accounts and funds	56 097 *	66 287	18,2	10,8	11,3
Higher education institutions	20 877 *	23 739	13,7	4,0	4,0
Municipalities	67 190 *	70 958	5,6	13,0 *	12,1
Total expenditure	518 803 *	588 167	13,4	100,0	100,0

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

³ 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 2007, 2008, 2009 and 2010;
- (ii) P9102: Financial statistics of extra-budgetary accounts and funds 2006/2007;
- (iii) P9103.1: Financial statistics of higher education institutions 2006 and 2007;
- (iv) P9114: Financial census of municipality June 2006 and June 2007;
- (v) P9119.3: Financial statistics of national government 2006/2007; and
- (vi) P9121: Financial statistics of provincial government 2006/2007.

Remarks on the figures in Table C

The increase of 49,5% in the expenditure of national government from R164 922 million in 2005/2006 to R246 504 million in 2006/2007 was mainly due to an increase in social assistance benefits which was shifted from provincial government to national government from 1 April 2006.

The increase of 18,2% in the expenditure of extra-budgetary accounts and funds from R56 097 million in 2005/2006 to R66 287 million in 2006/2007 was mainly due to increased expenditure on compensation of employees, purchases of goods and services and social benefits by the South African Revenue Services, the Road Accident Fund and the inclusion of SASSA for the first time.

The increase of 13,7% in the expenditure of higher education institutions from R20 877 million in 2005/2006 to R23 739 million in 2006/2007 was mainly due to compensation of employees and purchases of goods and services.

The increase of 5,6% in the expenditure of municipalities from R67 190 million in 2005/2006 to R70 958 million in 2006/2007 was mainly due to an increase in compensation of employees and goods and services.

The decrease of 13,8% in the expenditure of provincial governments from R209 717 million in 2005/2006 to R180 678 million in 2006/2007 can mainly be attributed to a decrease in social assistance benefits which was shifted from provincial government to national government from 1 April 2006.

Notes

Forthcoming issues	Issue	Expected release date
	Financial statistics of consolidated general government 2007/2008	26 November 2009
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 fiscal year were classified economically and functionally.	
Expected changes in next issue	No changes are expected.	

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Statistician-General

Table D - Statement of sources and uses of cash for the 2006/2007 fiscal year

	R '000
Table 1 Cash receipts from operating activities	601 053 789
11 Taxes	525 829 972
12 Social contributions	11 143 688
13 Grants	1 412 848
14 Other receipts	62 667 281

Table D - Statement of sources and uses of cash for the 2006/2007 fiscal year (continued)

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 28)
		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 '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
70	GENERAL GOVERNMENT SERVICES	201 478 759	138 368 558	54 201 101	14 299 023	26 268 994	72 415 990	27 424 108	534 456 533
701	GENERAL PUBLIC SERVICES	22 993 985	29 062 560	53 448 176	340 725	26 198 223	628 581	8 147 342	140 819 592
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	15 903 431	19 747 249	1 265 072	3 101	25 455 655	397 610	7 352 075	70 124 193
7012	Foreign economic aid	0	0	0	258 308	725 874	0	0	984 182
7013	General services	4 926 740	6 266 417	1 660	75 100	16 694	230 971	193 357	11 710 939
7014	Basic research	1 031 725	714 079	7 034	4 200	0	0	417 188	2 174 226
7015	R&D General public services	13 959	16 401	0	0	0	0	146	30 506
7016	General public services n.e.c.	1 118 130	2 318 414	10 837	16	0	0	184 576	3 631 973
7017	Public debt transactions (mainly interest)	0	0	52 163 573	0	0	0	0	52 163 573
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	10 509 810	14 037 490	250	396 286	0	191 374	713 662	25 848 872
7021	Military defence	9 051 355	13 569 079	250	396 286	0	191 374	713 662	23 922 006
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	165 480	0	0	0	0	0	165 480
7025	Defence n.e.c.	1 458 455	302 931	0	0	0	0	0	1 761 386
703	PUBLIC ORDER AND SAFETY	37 460 095	15 947 501	8 118	0	4 724	197 011	234 271	53 851 720
7031	Police services	25 420 997	9 254 666	3 086	0	0	131 055	165 399	34 975 203
7032	Fire protection services	699 465	374 169	2 165	0	0	0	4 109	1 079 908
7033	Law courts	4 243 007	2 198 037	1 102	0	4 724	48 563	20 008	6 515 441
7034	Prisons	5 606 622	2 631 222	0	0	0	17 393	17 713	8 272 950
7035	R&D Public order and safety	4 929	2 333	0	0	0	0	275	7 537
7036	Public order and safety n.e.c.	1 485 075	1 487 074	1 765	0	0	0	26 767	3 000 681

Table D - Statement of sources and uses of cash for the 2006/2007 fiscal year (continued)

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 28)
		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 '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
704	ECONOMIC AFFAIRS	9 600 521	17 856 414	504 899	12 307 866	38 766	214 514	5 747 314	46 270 294
7041	General economic, commercial and labour affairs	2 212 288	3 530 445	7 260	1 753 724	24 111	2 283	301 047	7 831 158
7042	Agriculture, forestry, fishing and hunting	3 125 565	2 800 141	306	446 450	9 974	39 519	2 970 920	9 392 875
7043	Fuel and energy	133 434	266 592	369	1 948 830	0	225	893 831	3 243 281
7044	Mining, manufacturing and construction	615 067	2 079 396	1 388	981 759	2 853	2 094	6 979	3 689 536
7045	Transport	2 131 825	6 521 289	494 453	6 006 454	0	20 670	1 341 284	16 515 975
7046	Communication	179 435	529 378	198	1 144 009	1 439	0	11 694	1 866 153
7047	Other industries	463 544	1 477 037	247	23 081	389	148 163	219 951	2 332 412
7048	R&D Economic affairs	739 363	652 136	678	3 559	0	1 560	1 608	1 398 904
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 620 977	1 550 058	30 129	101 031	12 031	257 604	7 969	3 579 799
7051	Waste management	98 616	85 436	0	22 524	761	125 247	883	333 467
7052	Waste water management	5 388	17 994	0	77 704	0	0	1	101 087
7053	Pollution abatement	20 082	35 016	0	0	124	355	495	56 072
7054	Protection of biodiversity and landscape	1 444 010	1 368 071	30 129	803	2 831	131 980	5 157	2 982 981
7055	R&D Environmental protection	21 849	8 438	0	0	0	0	524	30 811
7056	Environmental protection n.e.c.	31 032	35 103	0	0	8 315	22	909	75 381
706	HOUSING AND COMMUNITY AMENITIES	4 370 454	8 269 320	32 702	316 823	3 612	27 891	6 724 756	19 745 558
7061	Housing development	1 043 516	1 842 834	10 358	49 667	83	3 090	6 149 182	9 098 730
7062	Community development	1 652 921	2 194 831	20 992	0	29	2 925	434 609	4 306 307
7063	Water supply	1 571 590	4 168 577	0	267 156	3 500	21 291	136 930	6 169 044
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	102 427	63 078	1 352	0	0	585	4 035	171 477
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 2006/2007 fiscal year (continued)

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 28)
		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 '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
707	HEALTH	29 944 331	20 246 128	4 765	0	0	126 258	1 270 893	51 592 375
7072	Outpatient services	21 684	38 240	1	0	0	7	54	59 986
70724	Ambulance services	1 051 848	610 526	5	0	0	11 896	17 658	1 691 933
7073	Hospital services	13 661 424	8 381 607	37	0	0	48 579	264 428	22 356 075
7074	Public health services	14 449 518	8 858 810	2 204	0	0	65 147	978 133	24 353 812
7075	R&D Health	445 079	1 453 883	2 391	0	0	0	1 950	1 903 303
7076	Health n.e.c.	314 778	903 062	127	0	0	629	8 670	1 227 266
708	RECREATION, CULTURE AND RELIGION	4 525 077	4 492 349	18 382	296 308	0	4 353	837 029	10 173 498
7081	Recreational and sporting services	1 679 687	2 241 348	4 922	20 189	0	858	170 611	4 117 615
7082	Cultural services	2 710 714	2 088 008	13 108	41 244	0	3 354	415 023	5 271 451
7083	Broadcasting and publishing services	33 506	59 034	147	234 875	0	43	11 202	338 807
7084	Religious and other community services	77 794	66 562	205	0	0	19	81 268	225 848
7085	R&D Recreation, culture and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	23 376	37 397	0	0	0	79	158 925	219 777
709	EDUCATION	76 774 855	21 393 011	153 531	398 039	8 971	266 686	1 420 660	100 415 753
7091	Pre-primary and primary education	30 762 453	4 660 171	0	213 521	0	110 310	29 921	35 776 376
7092	Secondary education	23 941 349	2 776 575	0	184 518	0	89 972	8 080	27 000 494
7093	Post-secondary non-tertiary education (e.g. ABET)	2 734 380	1 305 345	4	0	0	7 699	43 225	4 090 653
7094	Tertiary education	12 842 494	8 299 537	153 087	0	0	0	1 195 649	22 490 767
7095	Education not definable by level	6 086	4 575	0	0	0	0	9 652	20 313
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.	6 488 093	4 346 808	440	0	8 971	58 705	134 133	11 037 150

Table D - Statement of sources and uses of cash for the 2006/2007 fiscal year (continued)

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 28)
		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 '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
710	SOCIAL PROTECTION	3 678 654	5 513 727	149	141 945	2 667	70 501 718	2 320 212	82 159 072
7101	Sickness and disability	144 123	678 565	0	0	0	16 418 447	183 676	17 424 811
7102	Old age	55 897	45 705	0	0	1 688	22 101 418	422 028	22 626 736
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	157 630	91 704	0	0	0	20 414 893	894 492	21 558 719
7105	Unemployment	289 389	628 740	131	0	0	3 119 084	0	4 037 344
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	121 764	77 458	0	0	0	302	146 948	346 472
7108	R&D Social protection	10 582	11 478	0	0	0	0	99	22 159
7109	Social protection n.e.c.	2 899 269	3 980 077	18	141 945	979	8 447 574	672 969	16 142 831

Table D - Statement of sources and uses of cash for the 2006/2007 fiscal year (continued)

Economic classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
70	GENERAL GOVERNMENT SERVICES	52 492 792	104 269	67 797	1 045 467	53 710 325
701	GENERAL PUBLIC SERVICES	12 407 614	1 502	32 833	308 310	12 750 259
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	9 447 186	0	29 170	246 563	9 722 919
7012	Foreign economic aid	0	0	0	0	0
7013	General services	1 631 278	145	349	31 763	1 663 535
7014	Basic research	277 099	1 357	0	0	278 456
7015	Research and Development General public services	459	0	0	0	459
7016	General public services n.e.c.	1 051 592	0	3 314	29 984	1 084 890
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	909 398	0	0	0	909 398
7021	Military defence	417 627	0	0	0	417 627
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	18 831	0	0	0	18 831
7025	Defence n.e.c.	472 940	0	0	0	472 940
703	PUBLIC ORDER AND SAFETY	7 719 303	14	11 898	106 002	7 837 217
7031	Police services	4 018 507	0	5 177	46 232	4 069 916
7032	Fire protection services	670 379	0	2 115	19 138	691 632
7033	Law courts	667 725	14	115	0	667 854
7034	Prisons	939 370	0	0	0	939 370
7035	R&D Public order and safety	0	0	0	0	0
7036	Public order and safety n.e.c.	1 423 322	0	4 491	40 632	1 468 445

Table D - Statement of sources and uses of cash for the 2006/2007 fiscal year (continued)

Economic classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
704	ECONOMIC AFFAIRS	12 629 673	26 194	27	403 111	13 059 005
7041	General economic, commercial and labour affairs	205 938	7 444	0	377	213 759
7042	Agriculture, forestry, fishing and hunting	662 284	15 056	5	357 757	1 035 102
7043	Fuel and energy	7 329	300	0	45	7 674
7044	Mining, manufacturing and construction	40 371	1 313	0	183	41 867
7045	Transport	11 410 969	0	21	29 038	11 440 028
7046	Communication	24 017	21	0	0	24 038
7047	Other industries	105 959	8	0	0	105 967
7048	R&D Economic affairs	172 806	2 052	1	15 711	190 570
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	295 847	15 214	0	26 788	337 849
7051	Waste management	6 108	0	0	0	6 108
7052	Waste water management	220	0	0	0	220
7053	Pollution abatement	5 066	0	0	0	5 066
7054	Protection of biodiversity and landscape	280 151	15 214	0	26 788	322 153
7055	R&D Environmental protection	407	0	0	0	407
7056	Environmental protection n.e.c.	3 895	0	0	0	3 895
706	HOUSING AND COMMUNITY AMENITIES	2 971 778	1 264	4 958	44 855	3 022 855
7061	Housing development	1 247 021	108	1 512	13 681	1 262 322
7062	Community development	1 135 731	0	3 446	31 174	1 170 351
7063	Water supply	584 038	1 156	0	0	585 194
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	4 988	0	0	0	4 988
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table D - Statement of sources and uses of cash for the 2006/2007 fiscal year (continued)

Economic classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
707	HEALTH	6 410 116	13 968	4 526	40 919	6 469 529
7072	Outpatient services	1 453	0	0	0	1 453
70724	Ambulance services	239 528	0	0	0	239 528
7073	Hospital services	2 055 309	0	0	0	2 055 309
7074	Public health services	3 811 618	0	4 523	40 919	3 857 060
7075	R&D Health	139 021	13 815	0	0	152 836
7076	Health n.e.c.	163 187	153	3	0	163 343
708	RECREATION, CULTURE AND RELIGION	3 350 264	810	8 786	79 190	3 439 050
7081	Recreational and sporting services	1 326 862	359	3 998	36 172	1 367 391
7082	Cultural services	2 014 057	438	4 788	43 018	2 062 301
7083	Broadcasting and publishing services	6 167	13	0	0	6 180
7084	Religious and other community services	2 599	0	0	0	2 599
7085	R&D Recreation, culture and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	579	0	0	0	579
709	EDUCATION	5 433 996	13 943	4 769	20 292	5 473 000
7091	Pre-primary and primary education	1 192 415	0	0	0	1 192 415
7092	Secondary education	1 190 974	0	0	12 940	1 203 914
7093	Post-secondary non-tertiary education (e.g. ABET)	73 250	0	0	0	73 250
7094	Tertiary education	1 725 018	13 897	4 765	7 352	1 751 032
7095	Education not definable by level	86	0	0	0	86
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	1 252 253	46	4	0	1 252 303

Table D - Statement of sources and uses of cash for the 2006/2007 fiscal year (continued)

Economic classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
710	SOCIAL PROTECTION	364 803	31 360	0	16 000	412 163
7101	Sickness and disability	1 145	0	0	0	1 145
7102	Old age	308	0	0	0	308
7103	Survivors	0	0	0	0	0
7104	Family and children	1 428	0	0	0	1 428
7105	Unemployment	3 655	0	0	0	3 655
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	10 183	0	0	0	10 183
7108	R&D Social protection	390	0	0	0	390
7109	Social protection n.e.c.	347 694	31 360	0	16 000	395 054

Table D - Statement of sources and uses of cash for the 2006/2007 fiscal year (continued)

	R '000
Table 4 Sale of non-financial assets	373 040
311 Fixed assets	312 194
312 Inventories	593
313 Valuables	749
314 Non-produced assets	59 504

Table D - Statement of sources and uses of cash for the 2006/2007 fiscal year (continued)

	R '000
Table 5 Net acquisition of financial assets other than cash	9 383 487
321 Domestic	9 016 915
322 Foreign	366 572

Table D - Statement of sources and uses of cash for the 2006/2007 fiscal year (concluded)

	R '000
Table 6 Net incurrence of liabilities	11 013 787
331 Domestic	9 071 251
332 Foreign	1 942 536

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 2006/2007 fiscal year.
Table 2	Economic and functional classification of cash payments for operating activities for the 2006/2007 fiscal year.
Table 3	Economic and functional classification of purchases of non-financial assets for the 2006/2007 fiscal year.
Table 4	Economic classification of sales of non-financial assets for the 2006/2007 fiscal year.
Table 5	Economic classification of net acquisition of financial assets other than cash for the 2006/2007 fiscal year.
Table 6	Economic classification of net incurrence of liabilities for the 2006/2007 fiscal year.
Table 7	Economic and functional classification of cash payments from operating activities for the 2006/2007 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 2006/2007 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 2006/2007 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 2006/2007 fiscal year (Summary).

Explanatory notes

Introduction

This statistical release includes economic and functional classifications of transactions of consolidated general government for the 2006/2007 fiscal year, ended 31 March 2007. Estimates used in this publication have been adjusted from various years-end to that of the period 1 April 2006 to 31 March 2007.

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 of the financial statistics of consolidated general government

The following statistical releases were used:

- *Financial statistics of national government 2006/2007 (P9119.3)* published on 25 June 2008;
- *Financial statistics of provincial government 2006/2007 (P9121)* published on 25 September 2008;
- *Financial statistics of extra-budgetary accounts and funds 2006/2007 (P9102)* published on 30 August 2008;
- *Financial statistics of higher education institutions 2006 and 2007 (P9103.1)*, published on 11 October 2007 and published on 16 October 2008;
- *Financial census of municipalities for the year ended 30 June 2007 (P9114)*, published on 25 June 2008 (excluding statistics of trading services of municipalities) and *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
- *Capital expenditure by the public sector for 2007, 2008, 2009 and 2010 (P9101)*, published on 29 July 2008.

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

- **Net acquisition of financial assets other than cash**

- Domestic
- Foreign

- **Net incurrence of 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 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
- 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) also include tables in which government consumption expenditure is broken down into individual and collective services (see Table 7 as listed in Annexure A, p.24). These categories are recommended by the 1993 System of National Accounts.

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 Annexure A, p.24). These categories are recommended by the 1993 System of National Accounts.

Comparability with the previous year

For the first time this statistical release includes annual percentage changes from the previous year (2005/2006) for the categories of cash flows from operating activities, cash flows from investments in non-financial assets and cash flows from financing activities. Annual percentage changes for the functional classifications are also provided. The 2006/2007 classified information is generally comparable with the 2005/2006 information.

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 2006/2007 financial year and are therefore included in this statistical release for the first time:

- National Credit Regulator (functionally classified as general economic and commercial affairs)
- Independent Regulatory Board of Auditors (functionally classified as general economic and commercial affairs)
- Small Enterprise Development Agency (functionally classified as general economic and commercial affairs)
- South African Social Security Agency (functionally classified as social protection)
- Free State Tourism Authority (functionally classified as other industries)
- Heritage Western Cape (functionally classified as culture)

The following accounts and funds were previously included but are now excluded from the tables:

- South African Sports Commission (functionally classified as recreation)
- Equipment Account: Water Affairs (functionally classified as water services)

- Micro Finance Regulatory Council (functionally classified as general economic and commercial affairs)

As from the 2006/2007 fiscal year the Micro Finance Regulatory Council transferred its assets and liabilities to the National Credit Regulator. The Mpumalanga Parks Board and Mpumalanga Tourism Authority merged and formed Mpumalanga Tourism and Parks Agency.

b. Municipalities

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 years 2005/2006 and 2006/2007. More detailed information became available with regard to functional classification. The information for the 2006/2007 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.

From the financial year 2005/2006 the data are based on the General Recognised Accounting Practice / General Accepted Municipal Accounting Practice (GRAP/GAMAP) accounting standards. Some municipalities are still reporting on the old accounting reporting format, but during 2006/2007 more municipalities moved to the new accounting reporting format, and are therefore not strictly comparable with prior years.

Related publications

Statistics South Africa also publishes information on 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>
P9102	<i>Financial statistics of extra-budgetary accounts and funds;</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>
P9121	<i>Financial statistics of provincial government.</i>

Symbols and abbreviations

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
SASSA	South African Social Security Agency
SCOA	Standard Chart of Accounts
SITA	State Information Technology Agency
SNA	System of National Accounts, 1993
Stats SA	Statistics South Africa

Glossary

Accrual basis of recording	The accrual basis of recording means that flows are recorded at the time economic value is created, transformed, exchanged, transferred or extinguished.
Annual percentage change	The annual percentage change is the difference between the amount of a specific item for the current year and the previous year expressed as a percentage of the amount of the same item for the previous year.
Cash basis of recording	The 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 to 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.
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, monetary gold and Special Drawing Rights (SDRs) allocated by the International Monetary Fund (IMF).
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.
GFS Manual (2001)	The manual describes a specialised macroeconomic statistical system (Government Finance Statistics system) designed to support fiscal analysis.
Grants	Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation.
Household	A 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.
Liabilities	Liabilities are obligations to provide economic benefits to the units holding the corresponding financial claims.

Machinery and equipment	Machinery and equipment includes 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, naturally occurring assets over which ownership is enforced. Naturally 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.
Social contributions	Social contributions are actual receipts from either employers on behalf of their employees or from employees, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for their contributors, their dependants 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 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.
Valuables	Valuables are produced goods of considerable value acquired and held primarily as a store of value and not used primarily for purposes of production or consumption.
Vote	A 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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