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Statistical release

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Financial statistics of consolidated general government

2007/2008

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Key findings

Consolidated net change in the stock of cash from the general government sector amounted to an increase of R32 342 million for the 2007/2008 fiscal year

Cash receipts from operating activities amounted to R691 670 million and cash payments for operating activities amounted to R592 619 million, resulting in a net cash inflow from operating activities of R99 051 million for the 2007/2008 fiscal year ending 31 March 2008. Purchases of non-financial assets amounted to R69 997 million for 2007/2008. Sales of non-financial assets amounted to R885 million for the 2007/2008 fiscal year, resulting in a net cash outflow from investments in non-financial assets of R69 112 million. The net acquisition of financial assets other than cash amounted to R12 266 million for 2007/2008. The net incurrence of liabilities amounted to R14 670 million for the 2007/2008 fiscal year, resulting in a net cash inflow from financing activities of R2 404 million. The consolidated net change in the stock of cash for the general government sector amounted to an increase of R32 342 million for the 2007/2008 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 of government operations and their effect on the economy of the country. Seven main economically classified cash payments for operating activities categories exist, namely 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, 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, and the contribution of cash payments for operating activities and purchases of non-financial assets to total expenditure by economic classification

Cash receipts from operating activities increased by 14,9% from R602 159 million in 2006/2007 to R691 670 million in 2007/2008, mainly due to an increase in taxes collected (see Table A, p.4).

The largest contributor to total cash receipts from operating activities for the 2007/2008 fiscal year was taxes (R607 537 million), followed by other receipts (R70 018 million), social contributions (R12 996 million) and grants (R1 120 million).

Cash payments from operating activities increased by 11,7% from R530 400 million in 2006/2007 to R592 619 million in 2007/2008, 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 2007/2008 fiscal year was compensation of employees (R227 785 million), followed by purchases of goods and services (R155 225 million), social benefits (R80 006 million), interest (R55 961 million), other payments (R33 897 million), grants (R25 617 million) and subsidies (R14 128 million).

The increase of 15,8% in other payments from R29 283 million in 2006/2007 to R33 897 million in 2007/2008 was mainly due to the increase in capital transfers by the Department of Public Enterprises to the Pebble Bed Modular Reactor .

The increase of 15,3% in purchases of goods and services from R134 611 million in 2006/2007 to R155 225 million in 2007/2008 was mainly due to increased payments by the municipalities, Gauteng provincial government and KwaZulu-Natal provincial government.

The increase of 13,2% in subsidies from R12 477 million in 2006/2007 to R14 128 million in 2007/2008 was mainly due to an increase in subsidies paid by the Department of Agriculture to the Land and Agricultural Bank of South Africa.

The increase of 13,0% in compensation of employees from R201 538 million in 2006/2007 to R227 785 million in 2007/2008 was mainly due to increased cash payments by the KwaZulu-Natal provincial government, Gauteng provincial government and the Department of Safety and Security.

The increase of 11,1% in social benefits from R72 036 million in 2006/2007 to R80 006 million in 2007/2008 was mainly due to the increased cash payments on social grants by the Department of Social Development and social security benefits to households by the Road Accident Fund.

The largest contributor to purchases of non-financial assets was fixed assets (R67 915 million), followed by non-produced assets (R1 689 million).

The increase of 30,2% in purchases of non-financial assets from R53 753 million in 2006/2007 to R69 997 million in 2007/2008 was mainly due to increased spending on other construction by the municipalities and the SA National Roads Agency.

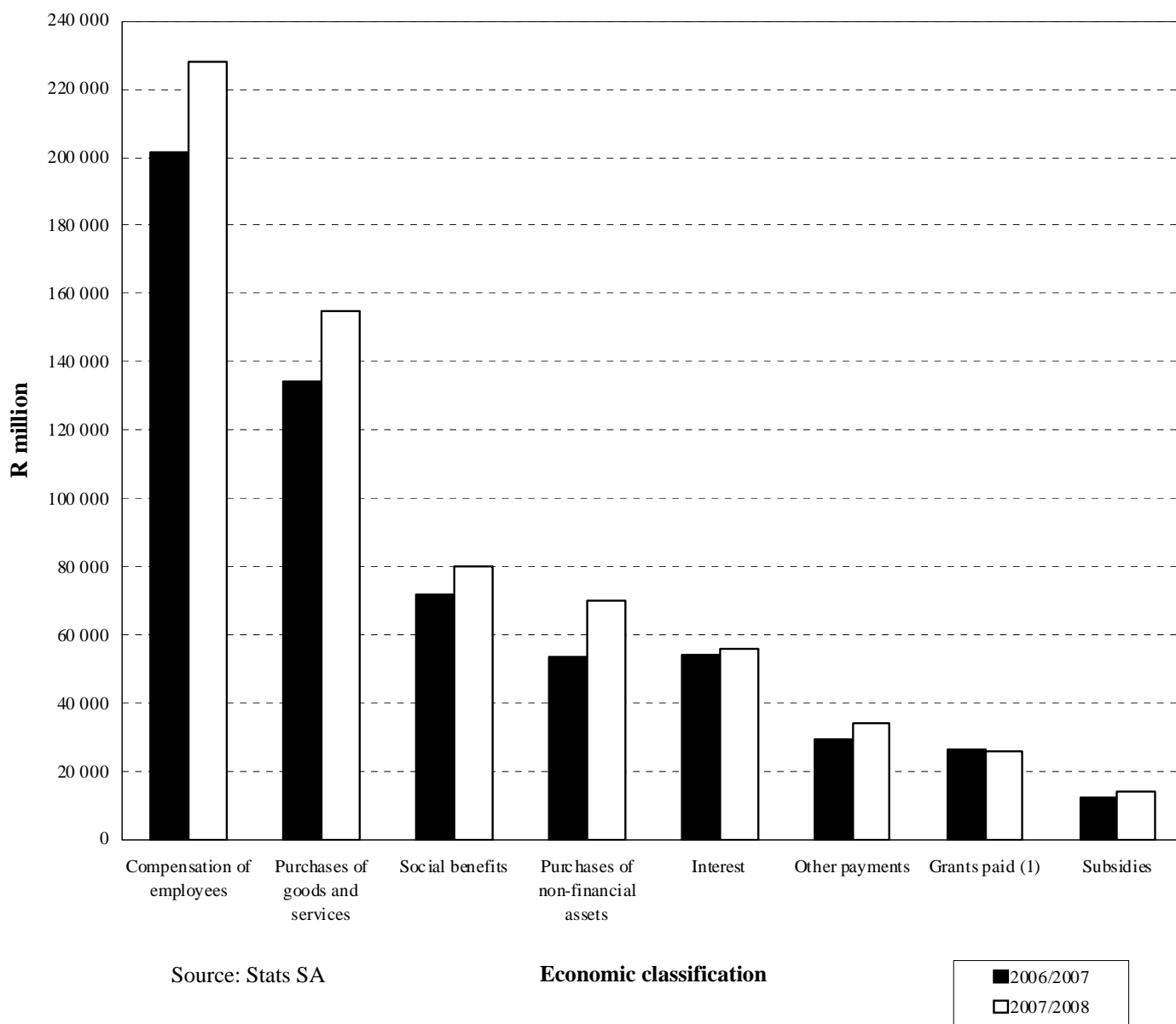
Table A – Economic classification of statement of sources and uses of cash of consolidated general government for the 2006/2007 and 2007/2008 fiscal years (Summary)¹

GFS'01 codes	Economic classification of sources and uses of cash	2006/2007	2007/2008	Annual percentage change
		R million	R million	%
	Cash flows from operating activities:			
	Cash receipts from operating activities a	602 159 *	691 670	14,9
11	Taxes	524 564 *	607 537	15,8
12	Social contributions	11 338 *	12 996	14,6
13	Grants	1 413	1 120	-20,7
14	Other receipts	64 844 *	70 018	8,0
	Cash payments for operating activities b	530 400 *	592 619	11,7
21	Compensation of employees	201 538 *	227 785	13,0
22	Purchases of goods and services	134 611 *	155 225	15,3
24	Interest	54 191 *	55 961	3,3
25	Subsidies	12 477 *	14 128	13,2
26	Grants	26 264 *	25 617	-2,5
27	Social benefits	72 036 *	80 006	11,1
28	Other payments	29 283 *	33 897	15,8
	<i>Net cash flow from operating activities:(outflow)/ inflow (a-b)=c</i>	71 759 *	99 051	38,0
	Cash flows from investments in non-financial assets:			
	Purchases of non-financial assets d	53 753 *	69 997	30,2
611	Fixed assets	52 538 *	67 915	29,3
612	Inventories	104	206	98,1
613	Valuables	68	187	175,0
614	Non-produced assets	1 044 *	1 689	61,8
	Sales of non-financial assets e	627 *	885	41,1
311	Fixed assets	566 *	745	31,6
312	Inventories	1	0	-100,0
313	Valuables	1	0	-100,0
314	Non-produced assets	60	139	131,7
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow (e-d)=f</i>	-53 126 *	-69 112	
	CASH SURPLUS/ (DEFICIT) (c+f)=g	18 633 *	29 939	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow) h	12 879 *	12 266	
321	Domestic	12 512 *	12 057	
322	Foreign	367	210	
	Net incurrence of liabilities: cash (outflow)/ inflow i	14 677 *	14 670	
331	Domestic	12 735 *	18 174	
332	Foreign	1 943	-3 504	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	1 798 *	2 404	
99999	NET CHANGE IN THE STOCK OF CASH (g+j)=k	20 431 *	32 342	

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

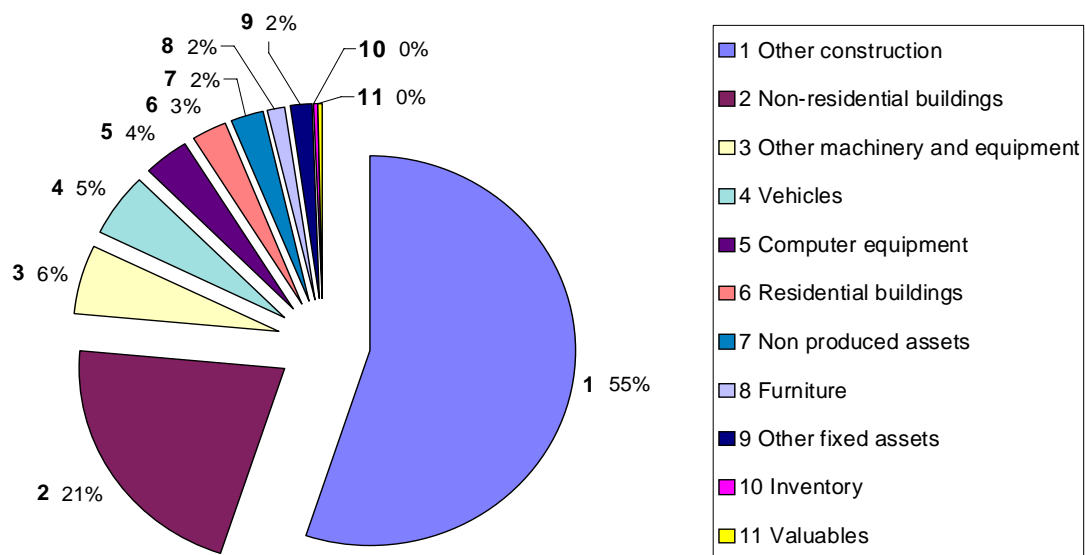
* Revised since the previous publication.

Figure 1 – Economic classification of the cash payments for operating activities and purchases of non-financial assets for the 2006/2007 and 2007/2008 fiscal years



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

Figure 2 – Economic classification of the cash payments for purchases of non-financial assets for the 2007/2008 fiscal year



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

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 R662 617 million by the general government sector for the 2007/2008 fiscal year was total general public services (R155 817 million and contributing 23,5%), followed by education (R119 865 million or 18,1%), social protection (R93 217 million or 14,1%), total economic affairs (R73 923 million or 11,2%), total public order and safety (R72 999 million or 11,0%), health (R68 311 million or 10,3%), housing and community amenities (R27 881 million or 4,2%), defence (R27 587 million or 4,2%), recreation, culture and religion (R18 124 million or 2,7%) and environmental protection (R4 892 million or 0,7%) (see Table B, p.10, and Figure 3, p.11).

The increase of 97,0% in cash payments on research and development general public service from R33 million in 2006/2007 to R65 million in 2007/2008 was mainly due to increased spending on goods and services by Mpumalanga provincial government and National Treasury.

The increase of 91,6% in cash payments on fire protection services from R1 752 million in 2006/2007 to R3 357 million in 2007/2008 was mainly due to increased spending by municipalities on fire protection services.

The increase of 47,6% in cash payments on fuel and energy from R3 323 million in 2006/2007 to R4 905 million in 2007/2008 was mainly due to capital transfers to the Pebble Bed Modular Reactor by the Department of Public Enterprises.

The increase of 40,2% in cash payments on mining, manufacturing and construction from R4 681 million in 2006/2007 to R6 561 million in 2007/2008 was mainly due to an increase in subsidies by the Department of Trade and Industries to private enterprises and capital transfers by the Department of Public Enterprises to Denel.

The increase of 40,0% in cash payments on recreation, culture and religion from R12 942 million in 2006/2007 to R18 124 million in 2007/2008 was mainly due to increased spending on recreational and cultural services by municipalities.

The increase of 31,4% in cash payments on agriculture, forestry, fishing and hunting from R10 221 million in 2006/2007 to R13 435 million in 2007/2008 was mainly due to payments of restitution grants to households by the Department of Land affairs.

The increase of 22,7% in cash payments for housing and community amenities from R22 722 million in 2006/2007 to R27 881 million in 2007/2008 was mainly due to increased spending on housing development by municipalities and Gauteng provincial governments.

The increase of 22,2% in cash payments for general economic, commercial and labour affairs from R7 631 million in 2006/2007 to R9 323 million in 2007/2008 was mainly due to increased spending on general economic and commercial affairs by KwaZulu-Natal provincial government, the Sector Education and Training Authorities (SETAs) and the National Skills Fund.

The increase of 21,8% in cash payments on law courts from R7 181 million in 2006/2007 to R8 744 million in 2007/2008 was mainly due to increased cash payments for goods and services by the Department of Justice & Constitutional Development.

The increase of 21,3% in cash payments on prisons from R9 212 million in 2006/2007 to R11 172 million in 2007/2008 was mainly due to increased spending on compensation of employees and goods and services by the Department of Correctional Services.

The increase of 20,7% in cash payments on transport from R28 086 million in 2006/2007 to R33 890 million in 2007/2008 was mainly due to increased cash payments on other constructions by the South African National Roads Agency Limited and increased subsidies to private enterprises by the Department of Transport.

The increase of 20,0% in cash payments on total environmental protection from R4 075 million in 2006/2007 to R4 892 million in 2007/2008 was mainly due to increased payments by the Department of Environmental Affairs & Tourism and Limpopo provincial government.

The increase of 17,7% in cash payments on health from R58 040 million in 2006/2007 to R68 311 million in 2007/2008 was mainly due to an increase in health services by the provincial governments.

The increase of 16,2% in cash payments on basic research from R2 452 million in 2006/2007 to R2 850 million in 2007/2008 was mainly due to increased spending by the Council for Scientific and Industrial Research (CSIR).

The increase of 15,1% in cash payments on general services from R13 372 million in 2006/2007 to R15 387 million in 2007/2008 was mainly due to increased spending by the Gauteng and Eastern Cape provincial governments and the Department of Home affairs.

The increase of 15,0% in cash payments on police services from R43 239 million in 2006/2007 to R49 726 million in 2007/2008 was mainly due to increased spending by municipalities and the Department of Safety and Security.

The decrease of 26,9% in foreign economic aid from R984 million in 2006/2007 to R719 million in 2007/2008 was mainly due to a decrease in cash payments of grants by the African Renaissance and International Co-operation Fund.

The decrease of 9,6% in general public services n.e.c. from R4 066 million in 2006/2007 to R3 674 million in 2007/2008 was mainly due to a decrease in spending on general public services by municipalities.

The decrease of 4,9% in other industries from R2 374 million in 2006/2007 to R2 258 million in 2007/2008 was mainly due to a decrease in spending on other industries by Limpopo provincial government.

Table B – Functional classification of the cash payments for operating activities and purchases of non-financial assets for the 2006/2007 and 2007/2008 fiscal years (Summary) ¹

GFS'01 codes	Type of service	2006/2007	2007/2008	Annual percentage change	Percentage of total cash payments
		R million	R million	%	2007/2008
	General government services				
701	General public services				
7011	Executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign aid	77 646 *	80 288	3,4	12,1
7012	Foreign economic aid	984	719	-26,9	0,1
7013	General services	13 372 *	15 387	15,1	2,3
7014	Basic research	2 452 *	2 850	16,2	0,4
7015	Research and development general public service	33 *	65	97,0	0,0
7016	General public services n.e.c.	4 066 *	3 674	-9,6	0,6
7017	Public debt transactions (mainly interest)	52 164 *	52 835	1,3	8,0
7018	Transfers of a general character between different levels of government	0	0	-	-
	Total general public services	a 150 717*	155 817	3,4	23,5
702	Defence	b 26 013 *	27 587	6,1	4,2
703	Public order and safety				
7031	Police	43 239 *	49 726	15,0	7,5
7032	Fire protection services	1 752 *	3 357	91,6	0,5
7033	Law courts	7 181 *	8 744	21,8	1,3
7034	Prisons	9 212	11 172	21,3	1,7
	Total public order and safety	c 61 383 *	72 999	18,9	11,0
704	Economic affairs				
7041	General economic, commercial and labour affairs	7 631 *	9 323	22,2	1,4
7042	Agriculture, forestry, fishing and hunting	10 221 *	13 435	31,4	2,0
7043	Fuel and energy	3 323 *	4 905	47,6	0,7
7044	Mining, manufacturing and construction	4 681 *	6 561	40,2	1,0
7045	Transport	28 086 *	33 890	20,7	5,1
7046	Communications	1 890 *	1 878	-0,6	0,3
7047	Other industries	2 374 *	2 258	-4,9	0,3
7048	Research and development economic affairs	1 675 *	1 673	-0,1	0,3
	Total economic affairs	d 59 882*	73 923	23,4	11,2
705	Environmental protection	e 4 075 *	4 892	20,0	0,7
706	Housing and community amenities	f 22 722 *	27 881	22,7	4,2
707	Health	g 58 040 *	68 311	17,7	10,3
708	Recreation, culture and religion	h 12 942	18 124	40,0	2,7
709	Education	i 105 805	119 865	13,3	18,1
710	Social protection	j 82 575	93 217	12,9	14,1
	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 584 154 *	662 617	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 3 – Functional classification of the cash payments for operating activities and purchases of non-financial assets from the consolidated general government for the 2006/2007 and 2007/2008 fiscal years

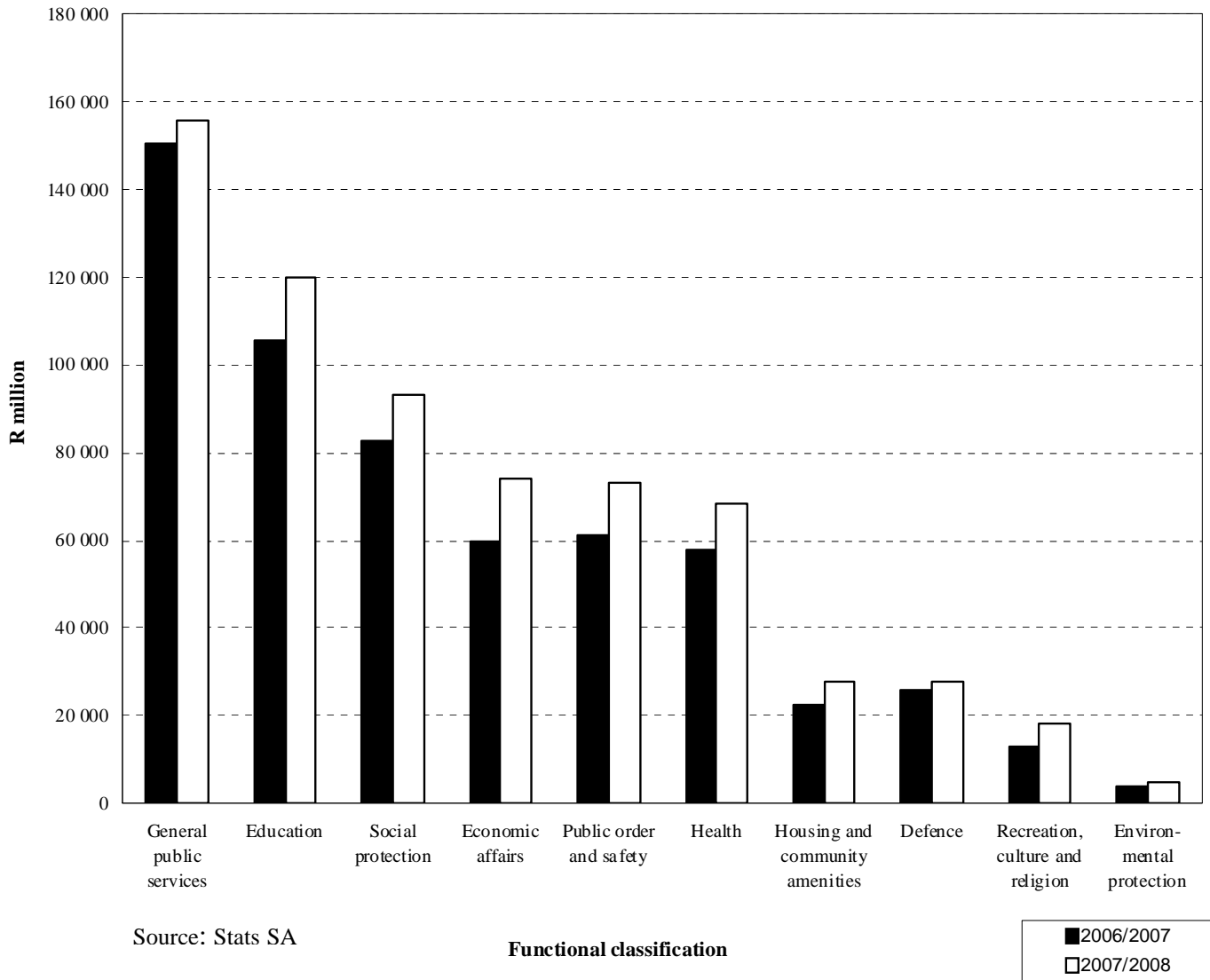


Table C – Contribution of the different levels of general government to the total consolidated cash payments for operating activities and purchases of non-financial assets by the general government sector for the 2006/2007 and 2007/2008 fiscal years ¹**

Levels of general government	R million		Annual percentage change ²	Percentage of total expenditure	
	2006/2007	2007/2008		2006/2007	2007/2008
National government	246 066 *	267 944	8,9	42,1 *	40,4
Provincial governments	180 683 *	207 729	15,0	30,9 *	31,3
Extra-budgetary accounts and funds	66 228 *	74 729	12,8	11,3 *	11,3
Higher education institutions	23 739 *	27 289	15,0	4,1 *	4,1
Municipalities	67 438 *	84 925	25,9	11,5 *	12,8
Total expenditure	584 154 *	662 617	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.

2. The annual percentage change is the change in expenditure by the level of general government 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 2008, 2009, 2010 and 2011
- (ii) P9102 Financial statistics of extra-budgetary accounts and funds 2007/2008
- (iii) P9103.1 Financial statistics of higher education institutions 2007 and 2008
- (iv) P9114 Financial census of municipalities June 2007 and June 2008
- (v) P9119.3 Financial statistics of national government 2007/2008
- (vi) P9121 Financial statistics of provincial government 2007/2008

Remarks on the figures in Table C

The increase of 25,9% in the expenditure of municipalities from R67 438 million in 2006/2007 to R84 925 million in 2007/2008 was mainly due to an increase in expenditure on other constructions.

The increase of 15,0% in the expenditure of provincial governments from R180 683 million in 2006/2007 to R207 729 million in 2007/2008 was mainly due to an increase in expenditure on compensation of employees and goods and services.

The increase of 15,0% in the expenditure of higher education institutions from R23 739 million in 2006/2007 to R27 289 million in 2007/2008 was mainly due to an increase in expenditure on goods and services and compensation of employees.

The increase of 12,8% in the expenditure of extra-budgetary accounts and funds from R66 228 million in 2006/2007 to R74 729 million in 2007/2008 was mainly due to an increase in capital expenditure on other constructions by the South African National Roads Agency Limited and the Water Trading Account.

The increase of 8,9% in the expenditure of national government from R246 066 million in 2006/2007 to R267 944 million in 2007/2008 was mainly due to an increase in expenditure on compensation of employees and social benefits.

Notes

Forthcoming issues	Issue	Expected release date
	Financial statistics of consolidated general government 2008/2009	30 November 2010
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 2007/2008 fiscal year

	R '000
Table 1 Cash receipts from operating activities	691 669 903
11 Taxes	607 537 021
12 Social contributions	12 995 742
13 Grants	1 119 587
14 Other receipts	70 017 553

Table D - Statement of sources and uses of cash for the 2007/2008 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	227 784 678	155 225 352	55 961 400	14 127 592	25 616 835	80 006 169	33 897 462	592 619 488
701	GENERAL PUBLIC SERVICES	24 558 005	31 610 675	54 458 551	222 297	25 525 513	223 569	3 151 250	139 749 860
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	16 646 981	21 862 977	1 596 296	0	25 040 322	12 539	2 317 165	67 476 280
7012	Foreign economic aid	0	25 644	0	222 297	470 849	0	0	718 790
7013	General services	5 946 659	6 910 978	4 145	0	14 342	211 030	188 049	13 275 203
7014	Basic research	1 132 767	1 002 633	6 969	0	0	0	569 660	2 712 029
7015	R&D General public services	26 275	35 624	0	0	0	0	478	62 377
7016	General public services n.e.c.	805 323	1 772 819	16 478	0	0	0	75 898	2 670 518
7017	Public debt transactions (mainly interest)	0	0	52 834 663	0	0	0	0	52 834 663
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0
702	DEFENCE	11 229 301	14 149 819	0	473 826	0	170 036	148 243	26 171 225
7021	Military defence	9 737 884	13 728 582	0	473 826	0	170 036	148 243	24 258 571
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	122 954	0	0	0	0	0	122 954
7025	Defence n.e.c.	1 491 417	298 283	0	0	0	0	0	1 789 700
703	PUBLIC ORDER AND SAFETY	43 300 241	18 143 343	10 587	0	3 573	205 092	344 711	62 007 547
7031	Police services	29 611 445	11 042 451	4 578	0	0	145 378	213 104	41 016 956
7032	Fire protection services	1 132 575	755 389	3 395	0	0	0	9 432	1 900 791
7033	Law courts	5 056 742	2 766 470	2 048	0	3 573	42 876	103 182	7 974 891
7034	Prisons	6 799 221	2 978 962	0	0	0	16 838	18 307	9 813 328
7035	R&D Public order and safety	6 536	5 998	0	0	0	0	378	12 912
7036	Public order and safety n.e.c.	693 722	594 073	566	0	0	0	308	1 288 669

Table D - Statement of sources and uses of cash for the 2007/2008 fiscal year (continued)

Economic classification Functional classification		Table 2 Cash payments for operating activities							TOTAL (21 - 28) R '000
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	
704	ECONOMIC AFFAIRS	10 680 213	18 878 160	865 476	12 167 173	73 081	277 616	14 306 746	57 248 465
7041	General economic, commercial and labour affairs	2 578 426	4 093 390	6 639	1 573 618	33 137	4 713	814 229	9 104 152
7042	Agriculture, forestry, fishing and hunting	3 395 360	2 855 633	512	1 256 726	33 891	39 517	4 426 203	12 007 842
7043	Fuel and energy	179 241	278 138	642	829 664	0	227	3 605 866	4 893 778
7044	Mining, manufacturing and construction	675 705	2 130 176	1 202	1 342 467	4 875	1 781	2 311 959	6 468 165
7045	Transport	2 435 626	6 964 070	855 951	6 641 670	0	27 324	2 272 895	19 197 536
7046	Communication	211 117	582 191	257	392 518	1 178	27	649 124	1 836 412
7047	Other industries	372 559	1 389 061	184	31 055	0	201 337	169 775	2 163 971
7048	R&D Economic affairs	832 179	585 501	89	99 455	0	2 690	56 695	1 576 609
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 956 794	1 741 867	35 481	159 574	0	453 250	39 138	4 386 104
7051	Waste management	167 884	119 729	6	47 586	0	249 219	21 486	605 910
7052	Waste water management	7 881	12 921	0	111 851	0	0	73	132 726
7053	Pollution abatement	25 778	40 058	0	0	0	15	732	66 583
7054	Protection of biodiversity and landscape	1 704 132	1 520 890	35 475	137	0	203 388	16 324	3 480 346
7055	R&D Environmental protection	22 436	9 969	0	0	0	0	289	32 694
7056	Environmental protection n.e.c.	28 683	38 300	0	0	0	628	234	67 845
706	HOUSING AND COMMUNITY AMENITIES	4 935 738	8 209 216	259 566	374 630	1 116	65 775	8 457 107	22 303 148
7061	Housing development	1 341 555	2 420 530	66 042	17 733	606	4 738	7 827 054	11 678 258
7062	Community development	2 151 476	2 711 789	187 186	0	0	4 136	488 106	5 542 693
7063	Water supply	1 342 742	2 976 698	4 324	356 897	510	56 468	140 086	4 877 725
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	99 965	100 199	2 014	0	0	433	1 861	204 472
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 2007/2008 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	36 351 424	22 888 806	55 750	0	0	114 098	1 636 296	61 046 374
7072	Outpatient services	21 192	37 706	0	0	0	35	3 048	61 981
70724	Ambulance services	1 264 433	681 206	0	0	0	960	20 968	1 967 567
7073	Hospital services	16 016 835	8 887 804	0	0	0	59 813	275 317	25 239 769
7074	Public health services	18 122 452	10 539 241	54 567	0	0	52 024	1 330 516	30 098 800
7075	R&D Health	589 131	1 898 876	1 097	0	0	0	1 695	2 490 799
7076	Health n.e.c.	337 381	843 973	86	0	0	1 266	4 752	1 187 458
708	RECREATION, CULTURE AND RELIGION	5 407 793	6 199 089	124 133	285 135	0	6 111	1 000 717	13 022 978
7081	Recreational and sporting services	1 837 906	2 875 483	100 068	3 370	0	482	129 872	4 947 181
7082	Cultural services	3 403 277	3 163 911	23 502	42 647	0	5 521	488 430	7 127 288
7083	Broadcasting and publishing services	45 600	61 461	463	239 118	0	3	14 798	361 443
7084	Religious and other community services	75 265	36 242	6	0	0	0	364 064	475 577
7085	R&D Recreation, cultural and religion	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	45 745	61 992	94	0	0	105	3 553	111 489
709	EDUCATION	85 270 910	25 928 316	151 341	444 940	11 016	233 264	1 939 119	113 978 906
7091	Pre-primary and primary education	34 222 906	5 152 722	8	202 230	0	102 699	9 508	39 690 073
7092	Secondary education	26 715 151	3 767 151	0	242 710	0	63 357	7 257	30 795 626
7093	Post-secondary non-tertiary education (e.g. ABET)	2 438 694	1 404 893	0	0	0	5 210	71 840	3 920 637
7094	Tertiary education	14 009 280	10 178 042	151 089	0	0	0	1 426 900	25 765 311
7095	Education not definable by level	7 046	8 535	17	0	0	0	9 316	24 914
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.	7 877 833	5 416 973	227	0	11 016	61 998	414 298	13 782 345

Table D - Statement of sources and uses of cash for the 2007/2008 fiscal year (continued)

Economic classification		Table 2 Cash payments for operating activities							
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	TOTAL (21 - 28)
Functional classification		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
710	SOCIAL PROTECTION	4 094 259	7 476 061	515	17	2 536	78 257 358	2 874 135	92 704 881
7101	Sickness and disability	174 530	1 798 528	0	0	0	17 238 431	208 543	19 420 032
7102	Old age	50 267	52 504	0	0	2 075	23 452 385	479 150	24 036 381
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	180 311	106 016	0	0	0	23 250 236	1 122 165	24 658 728
7105	Unemployment	326 680	854 589	432	0	0	2 918 762	0	4 100 463
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	177 011	131 404	0	0	0	332	198 624	507 371
7108	R&D Social protection	19 166	28 247	0	0	0	0	1	47 414
7109	Social protection n.e.c.	3 166 294	4 504 773	83	17	461	11 397 212	865 652	19 934 492

Table D - Statement of sources and uses of cash for the 2007/2008 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	67 915 262	206 200	187 021	1 688 737	69 997 220
701	GENERAL PUBLIC SERVICES	15 630 514	19 423	74 161	343 032	16 067 130
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	12 433 818	0	68 164	309 984	12 811 966
7012	Foreign economic aid	0	0	0	0	0
7013	General services	2 103 912	551	91	7 408	2 111 962
7014	Basic research	118 902	18 872	0	0	137 774
7015	Research and Development General public services	2 382	0	4	0	2 386
7016	General public services n.e.c.	971 500	0	5 902	25 640	1 003 042
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	1 415 878	0	0	0	1 415 878
7021	Military defence	620 858	0	0	0	620 858
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	480	0	0	0	480
7025	Defence n.e.c.	794 540	0	0	0	794 540
703	PUBLIC ORDER AND SAFETY	10 803 033	321	35 175	152 825	10 991 354
7031	Police services	6 400 797	0	21 343	92 729	6 514 869
7032	Fire protection services	1 410 372	0	8 578	37 268	1 456 218
7033	Law courts	769 273	321	0	0	769 594
7034	Prisons	1 358 466	0	0	0	1 358 466
7035	R&D Public order and safety	248	0	0	0	248
7036	Public order and safety n.e.c.	863 877	0	5 254	22 828	891 959

Table D - Statement of sources and uses of cash for the 2007/2008 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	15 682 879	58 195	69	933 566	16 674 709
7041	General economic, commercial and labour affairs	192 471	26 295	8	0	218 774
7042	Agriculture, forestry, fishing and hunting	559 189	0	55	867 959	1 427 203
7043	Fuel and energy	11 171	56	0	0	11 227
7044	Mining, manufacturing and construction	83 446	9 649	0	0	93 095
7045	Transport	14 605 968	21 500	0	65 378	14 692 846
7046	Communication	41 340	0	0	0	41 340
7047	Other industries	93 579	695	1	0	94 275
7048	R&D Economic affairs	95 715	0	5	229	95 949
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	477 937	11 151	6	16 855	505 949
7051	Waste management	60 043	0	0	89	60 132
7052	Waste water management	361	0	0	0	361
7053	Pollution abatement	3 318	0	0	0	3 318
7054	Protection of biodiversity and landscape	407 402	10 881	6	16 766	435 055
7055	R&D Environmental protection	2 604	270	0	0	2 874
7056	Environmental protection n.e.c.	4 209	0	0	0	4 209
706	HOUSING AND COMMUNITY AMENITIES	5 488 659	215	16 611	72 047	5 577 532
7061	Housing development	2 184 877	215	4 563	19 733	2 209 388
7062	Community development	2 034 601	0	12 043	52 314	2 098 958
7063	Water supply	1 263 298	0	0	0	1 263 298
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	5 883	0	5	0	5 888
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table D - Statement of sources and uses of cash for the 2007/2008 fiscal year (continued)

Economic classification Functional classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non-produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
707	HEALTH	7 173 708	30 377	11 375	49 419	7 264 879
7072	Outpatient services	768	0	0	0	768
70724	Ambulance services	227 873	0	0	0	227 873
7073	Hospital services	2 377 746	0	0	0	2 377 746
7074	Public health services	4 394 890	0	11 375	49 419	4 455 684
7075	R&D Health	129 566	30 315	0	0	159 881
7076	Health n.e.c.	42 865	62	0	0	42 927
708	RECREATION, CULTURE AND RELIGION	4 959 283	283	26 601	115 174	5 101 341
7081	Recreational and sporting services	1 877 663	66	10 779	46 827	1 935 335
7082	Cultural services	3 069 078	217	15 822	68 347	3 153 464
7083	Broadcasting and publishing services	10 520	0	0	0	10 520
7084	Religious and other community services	644	0	0	0	644
7085	R&D Recreation, cultural and religion	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	1 378	0	0	0	1 378
709	EDUCATION	5 830 798	26 762	23 021	5 819	5 886 400
7091	Pre-primary and primary education	1 096 461	0	248	113	1 096 822
7092	Secondary education	952 892	0	0	5 363	958 255
7093	Post-secondary non-tertiary education (e.g. ABET)	65 987	0	0	0	65 987
7094	Tertiary education	2 448 725	26 750	22 773	339	2 498 587
7095	Education not definable by level	12 459	0	0	0	12 459
7096	Subsidiary services to education	0	0	0	0	0
7097	R&D Education	0	0	0	0	0
7098	Education n.e.c.	1 254 274	12	0	4	1 254 290

Table D - Statement of sources and uses of cash for the 2007/2008 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	452 573	59 473	2	0	512 048
7101	Sickness and disability	1 238	0	0	0	1 238
7102	Old age	4 318	0	0	0	4 318
7103	Survivors	0	0	0	0	0
7104	Family and children	5 136	0	0	0	5 136
7105	Unemployment	4 396	0	0	0	4 396
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	81 844	0	0	0	81 844
7108	R&D Social protection	502	0	0	0	502
7109	Social protection n.e.c.	355 139	59 473	2	0	414 614

Table D - Statement of sources and uses of cash for the 2007/2008 fiscal year (continued)

	R '000
Table 4 Sale of non-financial assets	884 889
311 Fixed assets	745 395
312 Inventories	95
313 Valuables	99
314 Non-produced assets	139 300

Table D - Statement of sources and uses of cash for the 2007/2008 fiscal year (continued)

	R '000
Table 5 Net acquisition of financial assets other than cash	12 266 136
321 Domestic	12 056 534
322 Foreign	209 602

Table D - Statement of sources and uses of cash for the 2007/2008 fiscal year (concluded)

	R '000
Table 6 Net incurrence of liabilities	14 669 611
331 Domestic	18 173 540
332 Foreign	-3 503 929

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 2007/2008 fiscal year.
Table 2	Economic and functional classification of cash payments for operating activities for the 2007/2008 fiscal year.
Table 3	Economic and functional classification of purchases of non-financial assets for the 2007/2008 fiscal year.
Table 4	Economic classification of sales of non-financial assets for the 2007/2008 fiscal year.
Table 5	Economic classification of net acquisition of financial assets other than cash for the 2007/2008 fiscal year.
Table 6	Economic classification of net incurrence of liabilities for the 2007/2008 fiscal year.
Table 7	Economic and functional classification of cash payments from operating activities for the 2007/2008 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 2007/2008 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 2007/2008 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 2007/2008 fiscal year (Summary).

Explanatory notes

Introduction

This statistical release includes economic and functional classifications of transactions of consolidated general government for the 2007/2008 fiscal year, ended 31 March 2008. Estimates used in this publication have been adjusted from various financial year ends between the periods 1 April 2007 to 31 March 2008.

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 2007/2008 (P9119.3)* published on 30 June 2009;
- *Financial statistics of provincial government 2007/2008 (P9121)* published on 29 September 2009;
- *Financial statistics of extra-budgetary accounts and funds 2007/2008 (P9102)* published on 20 August 2009;
- *Financial statistics of higher education institutions 2007 and 2008 (P9103.1)*, published on 16 October 2008 and published on 15 October 2009;
- *Financial census of municipalities for the year ended 30 June 2008 (P9114)*, published on 26 May 2009 and *Financial census of municipalities for the year ended 30 June 2007 (P9114)*, published on 25 June 2008; and
- *Capital expenditure by the public sector for 2008, 2009, 2010 and 2011 (P9101)*, published on 28 July 2009.

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
- Subsidiary services to education
- R&D Education
- Education n.e.c.

- **Social protection**

- Sickness and disability
- Old age
- Survivors
- Family and children
- Unemployment
- Housing
- Social 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 split into individual and collective services (see Table 7 as listed in Annexure A, p.26). These categories are recommended by the 1993 System of National Accounts.

Subsidies on products and subsidies on production

The split of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed Annexure A, p.26). These categories are recommended by the 1993 System of National Accounts.

Comparability with the previous year

For the second time this statistical release includes annual percentage changes from the previous year (2006/2007) for the categories of cash flows from operating activities and cash flows from investments in non-financial assets. Annual percentage changes for the functional classifications are also provided. The 2007/2008 classified information is generally comparable with the 2006/2007 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 2007/2008 financial year and are therefore included in this statistical release for the first time:

- Government Motor Transport Trading Accounts (Free State) (functionally classified as transport);
- South African Micro-Finance Apex Fund (functionally classified as general economic and commercial affairs); and
- National Metrology Institute of South Africa (functionally classified as other general services)

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

- KwaZulu-Natal Taxi Council (functionally classified as transport); and
- Municipality Infrastructure Investment Trust (functionally classified as housing and community amenities)

b. Municipalities

The “Financial census of municipalities” (P9114) publication was used to compile the municipalities’ portion of this release. The information for the 2007/2008 financial year is preliminary and may 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. The separation of cash flows from financing activities of trading services and rates and general services was not available 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 and 2007/2008 more municipalities moved to the new accounting reporting format, and may therefore not be 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 *Gross Domestic Product;*
- P9101 *Capital expenditure by the public sector;*
- P9102 *Financial statistics of extra-budgetary accounts and funds;*
- P9103.1 *Financial statistics of higher education institutions;*
- P9114 *Financial census of municipalities;*
- P9119.3 *Financial statistics of national government; and*
- P9121 *Financial statistics of provincial government.*

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
- SAPS South African Police Services
- SARS South African Revenue Service
- SASSA South African Social Security Agency
- SCOA Standard Chart of Accounts
- SETA Sector Education and Training Authority
- SITA State Information Technology Agency
- SNA System of National Accounts, 1993
- Stats SA 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.
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.
Buildings and structures	Consist of dwellings, non-residential buildings and other structures.
Cash basis of recording	Cash basis of recording means that transactions are captured when cash is received or when cash payment is 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, 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.
Cultivated assets	Consist of animals and plants that are used repeatedly or continuously for more than one year to produce other goods or services.
Dwellings	Buildings that are used entirely or primarily as residences, including garages and other associated structures. Houseboats, barges, mobile homes, flats, hostels, nursing homes and caravans that are used as principal residences are also included. Dwellings acquired for military personnel are included because they are used in the same way as dwellings acquired by civilians.
Economic classification	A measure of the nature and economic effect of government operations on the economy of the country.
Extra-budgetary accounts and funds	Accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal budgetary procedures of national and provincial government 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).
Financial public corporations	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: Financial institutions may be entirely or mainly owned and/or controlled by the government in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
Fixed assets	Fixed assets are produced assets that are used repeatedly or continuously in production processes for more than one year. Fixed assets are further classified as buildings and structures, machinery and equipment, and other fixed assets. This includes renovations, maintenance and repairs are viewed as current expenses.

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 received by a government unit from either another government unit or an international organization.
Heritage assets	Assets that a government intends to preserve indefinitely because they have unique historic, cultural, educational, artistic or architectural significance.
Households	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 for example education, health and welfare.
Intangible fixed assets	Consist of mineral exploration; computer software; entertainment, literary and artistic originals; and miscellaneous other intangible fixed assets. To qualify as a fixed asset, the item must be intended for use in production for more than one year and its use must be restricted to the units that have established ownership rights over it or to units licensed by the owner.
Inventories	Inventories are goods and services held by producers for sale, use in production, or other use at a later date.
Liabilities	A present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.
Machinery and equipment	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.
Non-financial assets	Non-financial assets consist of fixed assets, inventories, valuables and non-produced assets.
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 assets, natural occurring assets over which ownership is enforced. Natural occurring assets include land, subsoil assets and other naturally occurring assets.
Non-profit institutions serving households (NPISH)	Non-profit institutions which are mainly engaged in non-market production and serve households.

Non-residential buildings	All buildings other than dwellings. Examples of types of buildings included in this category are office buildings, schools, prisons, hospitals, buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants.
Other fixed assets	Consist of cultivated assets and intangible fixed assets.
Other structures	All structures other than buildings. Included are the following: highways, streets, roads, bridges, elevated highways, tunnels, railways, subways, airfield runways, sewers, waterways, harbours, dams, other waterworks, shafts, tunnels, other structures associated with mining subsoil assets, communication lines, power lines, pipelines, outdoor sport and recreation facilities.
Social benefits	Social benefits are transfers in cash or in kind to protect the entire population or specific segment of it against certain social risks.
Social contributions	Social contributions are actual receipt from either employer on behalf of their employee or from employee, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for their contributors, their dependents or their survivors.
Statutory appropriations	Statutory appropriations are amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
Subsidies	Current unrequited payments that government units make to enterprises on the basis of levels of their production activities or the quantities or values of the goods and services that they produce, sell, export or import. Subsidies may be designed to influence levels of production, prices at which outputs are sold, or the remuneration of the enterprises.
Subsidies on production	Subsidies on production are payments which resident enterprises may receive as a consequence of engaging in production.
Subsidies on products	Current unrequited payments that government units make to enterprises on the basis of quantities or values of the goods and services that they produce, sell, export or import.
Tax revenue	Tax revenue is composed of compulsory transfers to the general government sector. Certain compulsory transfers, such as fines and penalties, are excluded from tax revenue.
Transfers	A transaction is a transfer if one unit provides a good, service, asset or labour to a second unit without receiving simultaneously a good, service, asset or labour of any value in return.
Transport equipment	This consists of equipment for moving people and objects, including motor vehicles, trailers and semi trailers, ships, railway locomotives and rolling stock, aircraft, motorcycles and bicycles.
Valuables	Valuables are produced goods of considerable value acquired and held primarily as store of value and not used primarily for purposes of production or consumption.
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.

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